

One Hundred Fifth
ANNUAL REPORT



THE TOWN OF
PROCTOR, VERMONT



JULY 1, 1990 - JUNE 30, 1991

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Proctor Free Library
Proctor, Vermont 05765

TELEPHONE NUMBERS

To Report a Fire-----775-6664
Vermont State Police-----773-9101
Town Clerk-----459-3333
Proctor Junior-Senior High School-----459-3353
Proctor Elementary School-----459-2225
Rutland Central Supervisory Union-----775-4342
Proctor Free Library-----459-3539
U.S. Post Office-----459-3359
Regional Ambulance Service-----773-1700

TOWN CALENDAR

Selectmen meet at the Town Clerk's Office on the second and fourth Monday of each month at 7:00 P.M.

School Directors meet on the first and third Wednesday of each month, place of meeting alternates between the high school and the elementary school.

Town Clerk's Office open Monday thru Friday from 8:00 A.M. to 4:30 P.M. Closed weekends and legal holidays.

LIBRARY HOURS

Monday thru Friday 9:00 to 11:00 A.M. and 3:00 to 8:00 P.M.
Saturday 9:00 to 12:00 noon.

TRANSFER STATION HOURS

Saturday ONLY, 10:00 A.M. to 3:00 P.M.
Proctor Residents ONLY
Garbage pick-up Wednesday
Must be along roadside by 8:00 A.M. (within old village limits)

TOWN OF PROCTOR

Incorporated — November 18, 1886

Area — 3,983 Acres

Town Highway Mileage — 10.43 Miles

State Highway Mileage — 1,894 Miles

State Aid Highway Mileage — 8,608 Miles

Town Forest — 382.5 Acres

In Town of Proctor — 217.5 Acres

In Town of Proctor — 165 Acres

Watershed Forest

In Town of Chittenden — 1,349 Acres

Population — 1980 Census — 1,990

First Railroad Train — 1849

First White Man Visited Sutherland Falls — 1730

Altitude At Library — 500 Ft. Above Sea Level

Railroad Station Built — 1892 — Demolished — 1967

Village of Proctor:

Incorporated — November 25, 1884

Merged with Town of Proctor — June 28, 1966

Please Bring This Report To The Town Meeting.

TOWN OF PROCTOR
PROCTOR, VERMONT
ELECTIVE OFFICIALS

Representative to General Assembly

Robert Johnston
Alphonse J. Bourassa

State Senators

John Bloomer
David Wolk
Tom MacAulay

Justices of the Peace

Gareth Fay
Bonnie Kelleway
Roland Bartlett

Donald Russell
Linda Gilmore
Becky Fenton

Appointive Town Officers

Fence Viewer
Pound Keeper
Inspector of Lumber
Inspector of Wood
Weigher of Coal
Tree Warden
Health Officer
Fire Warden
Town Chairman-Civil Defense
Superintendent, Public Works

Herbert W. Johnson
Peter Freeborn
Raymond Moran
Lennart Larson
Chris Keyser
Raymond Moran
Richard Kelleway, D.V.M.
Peter Freeborn
Peter Freeborn
Warren McCullough

Local Planning and Zoning

Joan Keyser
William Perkins
Richard Horner, Zoning Adm.

Linda Gilmore, Chairperson
Bonnie Kelleway

Charles Nichols, Jr. Rep. to Rutland County Solid Waste District

TOWN OF PROCTOR
ELECTIVE TOWN OFFICERS

Moderator	Brian Pendleton	1992
Town Clerk	Sidney Jones	1992
Treasurer	Sidney Jones	1992
Selectmen	Raymond Moran	1994
	Charles Nichols	1992
	John Poljacik	1993
Listers	Peter Rimsa	1994
Collector of Taxes	Barbara Dallas	1992
Constable, First	William Blaise	1992
Constable, Second	Jeffrey Elrick	1992
Cemetery Commissioners	Raymond Moran	1993
	Cynthia Socinski	1994
	Robert Harger	1994
	Henry Socinski	1992
Town Agent	F. Ray Keyser, Jr.	1992
School Directors	Rita Rinehart	1992
	James Brown	1992
	John McGann	1992
	Arthur Saceric	1993
	Donna Howe	1993
Auditor	*Barbara Dallas	1992

*Resigned

TOWN OF PROCTOR, VERMONT
AS OF AND FOR THE YEAR ENDED JUNE 30, 1991

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AS OF AND FOR THE YEAR ENDED JUNE 30, 1991

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SILISKI & BUZZELL, P.C.

Certified Public Accountants

Independent Auditors' Report

To The Board of Selectmen
Town of Proctor, Vermont

We have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Proctor, Vermont as of June 30, 1991 and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the Town of Proctor, Vermont management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town of Proctor, Vermont has not maintained a record of its general fixed assets and, accordingly, a statement of the general fixed asset group required by generally accepted accounting principles is not included in the financial report.

In our opinion, except for the omission of the statement of the general fixed asset group, as described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Proctor, Vermont as of June 30, 1991, and the results of its operations and the cash flows of its proprietary fund for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Town of Proctor, Vermont as of June 30, 1991 and the results of operations of such funds and the cash flows of its proprietary fund for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Proctor, Vermont. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

The column on the accompanying general purpose financial statements captioned "Memorandum Only - Total" is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data.

November 25, 1991
Rutland, Vermont
Reg. No. 119

Siliski & Buzzell P.C.

TOWN OF PROCTOR, VERMONT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1991

ASSETS

	Governmental Fund Types	Proprietary Fund Types	Fiduciary Fund Types	Account Group	Memorandum
	General Fund	Enterprise Fund	Expendable Trust Funds	General Long-Term Debt	Only
CASH					
Petty Cash	\$ 50	\$ -	\$ -	\$ -	\$ 50
Checking	55,259	2,433	32,241	-	89,933
Savings	137	-	50,310	-	50,447
Total Cash	55,446	2,433	82,551	-	140,430
INVESTMENTS					
Certificates of Deposit	3,719	-	221,410	-	225,129
PROPERTY TAXES RECEIVABLE					
Delinquent Property Taxes	212,494	-	-	-	212,494
OTHER RECEIVABLES					
Other Receivables	13,937	-	-	-	13,937
Water Rents Receivable	28,601	-	-	-	28,601
Sewer Charges Receivable	-	21,274	-	-	21,274
Proctor School District Receivable	14,000	-	-	-	14,000
Total Other Receivables	56,538	21,274	-	-	77,812
DUE FROM OTHER FUNDS	474	23,120	13,338	-	136,348
PROPERTY, PLANT AND EQUIPMENT (Net of Accumulated Depreciation)	-	3,867,200	-	-	3,867,200
AMOUNTS TO BE PROVIDED BY FUTURE ASSESSMENTS	-	-	-	381,031	381,031
AMOUNT AVAILABLE IN DEBT SERVICE FUND	-	-	-	99,416	99,416
TOTAL ASSETS	\$328,671	\$3,914,027	\$317,299	\$480,447	\$5,139,860

See notes to financial statements.

TOWN OF PROCTOR, VERMONT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1991

EXHIBIT A
(Continued)

LIABILITIES, RESERVES AND FUND EQUITY

	Governmental Fund Types	Proprietary Fund Types	Fiduciary Fund Types	Account Group	Memorandum Only	
	General Fund	Debt Service Fund	Enterprise Fund	Expendable Trust Funds	General Long-Term Debt	Total
LIABILITIES						
Accounts Payable	\$ 31,955	\$ -	\$ 1,174	\$ -	\$ -	\$ 33,129
Accrued Payroll	487	-	-	-	-	487
Payroll Liabilities	4,067	-	525	-	-	4,592
Due to Other Funds	134,258	-	1,616	474	-	136,348
Notes Payable	80,000	-	-	-	-	80,000
Licenses Payable	218	-	-	-	-	218
Other Liabilities	3,121	-	332	-	-	3,453
Bonds Payable	-	-	-	-	480,447	480,447
Total Liabilities	254,106	-	3,647	474	480,447	738,674
RESERVES						
Reserve for Property Taxes Receivable	138,685	-	-	-	-	138,685
Reserve for Water Rents Receivable	27,409	-	-	-	-	27,409
Total Reserves	166,094	-	-	-	-	166,094
FUND EQUITY (DEFICIT)						
Contributed Capital	-	-	3,322,903	-	-	3,322,903
Fund Balance:						
Reserved for Specific Purposes	-	-	-	316,825	-	316,825
Unreserved:						
Undesignated	(91,529)	-	-	-	-	(91,529)
Designated	-	99,416	-	-	-	99,416
Retained Earnings	-	-	587,477	-	-	587,477
Total Fund Equity (Deficit)	(91,529)	99,416	3,910,380	316,825	-	4,235,092
TOTAL LIABILITIES, RESERVES AND FUND EQUITY	\$328,671	\$99,416	\$3,914,027	\$317,299	\$480,447	\$5,139,860

See notes to financial statements.

COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1991

	Governmental Fund Types		Fiduciary Fund Types	Memorandum Only
	General Fund	Debt Service Fund	Expendable Trust Funds	Total
REVENUES				
General Government:				
Taxes	\$1,848,326	\$ -	\$ -	\$1,848,326
Licenses and Fees	20,863	-	-	20,863
State of Vermont	834	-	49,392	50,226
Other	5,513	-	71,175	76,688
Water Department	67,590	-	-	67,590
Highway Department	64,486	-	-	64,486
Recreation	3,681	-	-	3,681
Total Revenues	<u>2,011,293</u>	<u>-</u>	<u>120,567</u>	<u>2,131,860</u>
EXPENDITURES				
Town Departmental:				
Legislating and Administration	5,151	-	-	5,151
Town Clerk and Treasurer	50,370	-	-	50,370
Listers	2,353	-	-	2,353
Professional Services	7,314	-	-	7,314
Elections	1,000	-	-	1,000
Debt Service	4,651	45,030	-	49,681
General Insurance	8,593	-	-	8,593
Boards and Agencies	1,686	-	-	1,686
Municipal Building	6,459	-	-	6,459
Highway	222,555	-	-	222,555
Garage	1,802	-	-	1,802
Water	74,573	-	-	74,573
Wastewater Bond	45,030	-	-	45,030
Landfill	47,339	-	-	47,339
Police Department	16,336	-	-	16,336
Fire Department	41,058	-	-	41,058
Swimming Pool	16,984	-	-	16,984
Skating Rink	4,764	-	-	4,764
Youth League	162	-	-	162
Special Services	96,348	-	-	96,348
Animal Control	2,300	-	-	2,300

See notes to financial statements.

TOWN OF PROCTOR, VERMONT
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1991

EXHIBIT B
 (Continued)

	Governmental Fund Types		Fiduciary Fund Types Expendable Trust Funds	Memorandum Only
	General Fund	Debt Service Fund		Total
EXPENDITURES (Continued)				
Town Departmental: (Continued)				
Taxes and Assessments	13,911	-	-	13,911
Proctor School District	1,159,631	-	-	1,159,631
Health and Welfare	18,919	-	-	18,919
Other Commitments	62,500	-	-	62,500
Other	-	-	115,734	115,734
Total Expenditures	1,911,789	45,030	115,734	2,072,553
Excess (Deficiency) of Revenues Over Expenditures	99,504	(45,030)	4,833	59,307
OTHER FINANCING SOURCES				
Operating Transfers In	-	45,030	46,254	91,284
Total Other Financing Sources	-	45,030	46,254	91,284
Excess of Revenues and Other Financing Sources Over Expenditures	99,504	-	51,087	150,591
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	(191,033)	109,357	265,738	184,062
CHANGE IN ACCOUNTING ESTIMATE	-	(9,941)	-	(9,941)
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ (91,529)	\$ 99,416	\$316,825	\$ 324,712

See notes to financial statements.

TOWN OF PROCTOR, VERMONT

EXHIBIT C

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 1991

REVENUES	Budget	Actual	Variance Favorable (Unfavorable)
General Government:			
Taxes	\$1,800,354	\$1,848,326	\$ 47,972
Licenses and Fees	19,850	20,863	1,013
State of Vermont	-	834	834
Other	318	5,513	5,195
Water Department	80,479	67,590	(12,889)
Highway Department	62,400	64,486	2,086
Recreation	3,800	3,681	(119)
Total Revenues	<u>1,967,201</u>	<u>2,011,293</u>	<u>44,092</u>
EXPENDITURES			
Town Departmental:			
Legislating and Administration	5,052	5,151	(99)
Town Clerk and Treasurer	51,754	50,370	1,384
Listers	7,306	2,353	4,953
Professional Services	9,500	7,314	2,186
Elections	1,000	1,000	-
Debt Service	4,500	4,651	(151)
General Insurance	8,430	8,593	(163)
Boards and Agencies	1,000	1,686	(686)
Municipal Building	7,500	6,459	1,041
Highway	260,765	222,555	38,210
Garage	1,990	1,802	188
Water	80,479	74,573	5,906
Wastewater Bond	45,030	45,030	-
Landfill	45,508	47,339	(1,831)
Police Department	18,678	16,336	2,342
Fire Department	39,634	41,058	(1,424)
Civil Defense	200	-	200
Swimming Pool	20,304	16,984	3,320
Skating Rink	4,927	4,764	163
Youth League	-	162	(162)
Special Services	95,466	96,348	(882)
Animal Control	2,556	2,300	256
Taxes and Assessments	14,208	13,911	297
Proctor School District	1,159,631	1,159,631	-
Health and Welfare	19,283	18,919	364
Other Commitments	62,500	62,500	-
Total Expenditures	<u>1,967,201</u>	<u>1,911,789</u>	<u>55,412</u>
Excess (Deficiency) of Revenues Over Expenditures	-	99,504	99,504
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>(191,033)</u>	<u>(191,033)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ (191,033)</u>	<u>\$ (91,529)</u>	<u>\$ 99,504</u>
See notes to financial statements.			

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1991

EXHIBIT D

OPERATING REVENUES	
Charges	\$ 73,806
Miscellaneous	<u>17</u>
Total Operating Revenues	<u>73,823</u>
OPERATING EXPENSES	
Wastewater Expense	42,339
Pumping Stations Expense	14,250
Depreciation	103,234
Interest Expense	<u>2,362</u>
Total Operating Expenses	<u>162,185</u>
Operating Loss Before Other Income and Operating Transfers	<u>(88,362)</u>
OTHER INCOME	
Interest Income	<u>37</u>
Net Loss Before Operating Transfers	<u>(88,325)</u>
OPERATING TRANSFERS	
Add: Depreciation on Assets Acquired with Grant Funds	<u>88,708</u>
Net Income	383
RETAINED EARNINGS AT BEGINNING OF YEAR	577,153
CHANGE IN ACCOUNTING ESTIMATE	<u>9,941</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$587,477</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT
STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1991

EXHIBIT E

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Loss	\$(88,362)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	103,234
Increase in Sewer Charges Receivable	(9,614)
Increase in Due from General Fund	(519)
Decrease in Accounts Payable	(1,668)
Decrease in Accrued Payroll	(752)
Increase in Payroll Liabilities	265
Increase in Due to Debt Service Fund	1,616
Decrease in Other Liabilities	(1,884)
Total Adjustments	<u>90,678</u>
Net Cash Provided by Operating Activities	<u>2,316</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest Received	<u>37</u>
Net Cash Provided by Investing Activities	<u>37</u>

NET INCREASE IN CASH 2,353

CASH AT BEGINNING OF YEAR 80

CASH AT END OF YEAR \$ 2,433

See notes to financial statements.

TOWN OF PROCTOR, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1991

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

- A. Reporting Entity - This report includes all of the funds and account groups of the Town. It includes all activities considered to be part of (controlled by or dependent on) the Town under NCGA Statement No. 3, Defining the Governmental Reporting Entity.
- B. Basis of Accounting - All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. The proprietary fund is accounted for using the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recognized when the related liability is incurred.
- C. Fund Accounting - The accounts of the Town have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures as appropriate. The Town's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into four general fund types and the three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENTAL FUNDS (Continued)

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs.

PROPRIETARY FUNDS

Enterprise Fund - The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the costs (expenses, including depreciation) of providing sewer services to the general public on a continuing basis is financed through user charges.

FIDUCIARY FUNDS

Trust Funds - The Trust Funds account for assets expensed and transferred from the other funds and also assets held for particular organizations.

- D. Fixed Assets - Fixed assets are recorded as expenses paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The Town, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.

Enterprise Fund - The fixed assets as shown in the Sewage Disposal Fund are costs incurred through the Capital Projects Fund from 1986 to 1990 to update the facilities and equipment.

Depreciation of all exhaustible fixed assets used by the Proprietary Fund is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	-	50	Years
Improvements to Sewer System	-	25 to 40	Years
Land Improvements	-	25 to 40	Years

- E. Long-Term Liabilities - Long-term liabilities expected to be financed from Governmental Funds are accumulated for in the General Long-Term Debt Account Group. This account group is not a fund and is concerned only with the measurement of financial position and not with results of operations.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- F. Inventories - There are no inventories recorded within the General Fund. All inventory items are considered to be expenses paid at the time of purchase.

- G. Reserves - Noncurrent portions (collectible more than sixty days after June 30, 1991) of property taxes receivable and water rents receivable are reported on the General Fund balance sheet, in spite of their spending measurement focus. Special reporting treatment is used to indicate, however, that they are not considered available spendable resources, since they do not represent net current assets. Recognition of property taxes and water rents revenue represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of these long-term receivables are offset by reserve accounts.

- H. Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in these financial statements:
 - 1. Prior to May 15, 1990, the Budget Review Committee submits to the Town Board of Selectmen a proposed operating budget covering the General Fund for the fiscal year commencing July 1, 1990. The operating budget includes proposed expenditures and the means of financing them.
 - 2. Public hearings are conducted to obtain taxpayer comments.
 - 3. The Town portion of the budget was legally enacted at a Town Meeting on May 15, 1990 with the school portion being legally enacted on May 16, 1990.
 - 4. Any revisions that alter expenditures of any fund must be approved by the Board of Selectmen.
 - 5. Formal Budgetary integration is employed as a management control device during the year for the General Fund.

- I. Property Taxes - Property taxes are levied in August by the Board of Selectmen on the grand list as of May. Taxes are based on 100% assessment of the property market value. Tax bills are due in three equal installments on September 10, January 10 and May 10.

NOTES TO FINANCIAL STATEMENTS (Continued)

2. GENERAL FUND - PROPERTY TAXES RECEIVABLE

The following schedule is a summary of the property tax levies and collections for the year ended June 30, 1991 and a breakdown by the respective years of delinquent property taxes due at June 30, 1991.

	6/30/82 - 6/30/85	6/30/86	6/30/87	6/30/88	6/30/89	6/30/90	6/30/91	Total
Balance at 6/30/90	\$ 4,582	\$ 12,628	\$ 13,328	\$ 28,871	\$ 48,185	\$ 173,084	\$ -	\$ 280,678
Additions:								
Tax Levy	-	-	-	-	-	-	1,774,201	1,774,201
Reductions:								
Collections - Current	-	-	-	-	-	-	(1,627,236)	(1,627,236)
Collections - Delinquent	(500)	(784)	(1,089)	(9,355)	(22,633)	(126,832)	-	(161,193)
Adjustments:								
Abatements	(4,082)	(11,572)	(11,145)	(12,602)	(7,735)	(6,820)	-	(53,956)
Balance at 6/30/91	-	272	1,094	6,914	17,817	39,432	146,965	212,494
Collected 7/1/91 - 8/30/91 and Included as Revenue	-	(249)	(591)	(1,056)	(6,927)	(12,923)	(52,063)	(73,809)
Reserve for Property Taxes Receivable at 6/30/91	\$ -	\$ 23	\$ 503	\$ 5,858	\$ 10,890	\$ 26,509	\$ 94,902	\$ 138,685

3. GENERAL FUND - WATER RENTS RECEIVABLE

The following schedule is a summary of the water rents billed and collections for the year ended June 30, 1991 and a breakdown by the respective years of delinquent water rents due at June 30, 1991.

	6/30/83 - 6/30/85	6/30/86	6/30/87	6/30/88	6/30/89	6/30/90	6/30/91	Total
Balance at 6/30/90	\$ 3,004	\$ 3,216	\$ 2,906	\$ 7,053	\$ 5,717	\$ 9,905	\$ -	\$ 31,801
Additions:								
Current Billings	-	-	-	-	-	-	78,070	78,070
Reductions:								
Collections - Current	-	-	-	-	-	-	(65,110)	(65,110)
Collections - Delinquent	-	-	(12)	-	(443)	(2,289)	-	(2,744)
Adjustments:								
Abatements	(3,041)	(3,303)	(936)	(3,576)	(1,085)	(1,599)	-	(13,540)
Adjustments	37	87	-	-	-	-	-	124
Balance at 6/30/91	-	-	1,958	3,477	4,189	6,017	12,960	28,601
Collected 7/1/91 - 8/30/91 and Included as Revenue	-	-	-	-	-	(56)	(1,136)	(1,192)
Reserve for Water Rents Receivable at 6/30/91	\$ -	\$ -	\$ 1,958	\$ 3,477	\$ 4,189	\$ 5,961	\$ 11,824	\$ 27,409

NOTES TO FINANCIAL STATEMENTS (Continued)

4. ENTERPRISE FUND - SEWER CHARGES RECEIVABLE

	<u>6/30/89</u>	<u>6/30/90</u>	<u>6/30/91</u>	<u>Total</u>
Balance at 6/30/90	\$4,732	\$ 6,928	\$ -	\$ 11,660
Additions - Current Billings	-	-	73,716	73,716
Reductions - Collections:				
Current	-	-	(61,546)	(61,546)
Delinquent	(603)	(1,953)	-	(2,556)
Balance at 6/30/91	<u>\$4,129</u>	<u>\$ 4,975</u>	<u>\$ 12,170</u>	<u>\$ 21,274</u>

5. PENSION PLAN

The Town previously elected to freeze their money purchase pension plan at July 1, 1984. The Town has decided to utilize the employees' deferred compensation plan presently in place. This deferred compensation plan was in place prior to July 1, 1984 but was strictly contributory by the employees. The Town has elected to contribute 3.5% of eligible employees' earnings; limited to forty hours per week for hourly employees and salary for salaried employees. The contribution by the Town to the deferred compensation plan for the current year amounted to \$3,571.

6. PROPERTY, PLANT AND EQUIPMENT - ENTERPRISE FUND

A summary of property, plant and equipment at June 30, 1991 in the enterprise fund is as follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Land	\$ 2,000	\$ -	\$ 2,000
Buildings	410,876	16,435	394,441
Improvements to Sewer System	3,295,214	169,345	3,125,869
Land Improvements	<u>365,577</u>	<u>20,687</u>	<u>344,890</u>
Total	<u>\$4,073,667</u>	<u>\$206,467</u>	<u>\$3,867,200</u>

Total depreciation expense for the year ended June 30, 1991 was \$103,234.

7. CHANGES IN GENERAL LONG-TERM DEBT ACCOUNT GROUP

Changes in the general long-term debt account group for the year ended June 30, 1991 are as follows:

<u>Description of Long-Term Debt</u>	<u>Original Issue Amount</u>	<u>Interest Rate</u>
Sewer System Improvement Bond Issued 9/26/89	<u>\$500,000</u>	<u>6.5%</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

7. CHANGES IN GENERAL LONG-TERM DEBT ACCOUNT GROUP (Continued)

Balance at 6/30/90	Payments	Balance at 6/30/91
<u>\$493,601</u>	<u>\$13,154</u>	<u>\$480,447</u>

The annual requirements to retire long-term debt as of June 30, 1991 are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$ 14,016	\$ 31,014	\$ 45,030
1993	14,942	30,088	45,030
1994	15,929	29,101	45,030
1995	16,980	28,050	45,030
1996	18,103	26,927	45,030
Thereafter	<u>400,477</u>	<u>207,213</u>	<u>607,690</u>
	<u>\$480,447</u>	<u>\$352,393</u>	<u>\$832,840</u>

8. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

9. CHANGE IN ACCOUNTING ESTIMATE

The Town overestimated in previous years the amount of State Aid they expected to receive from the State of Vermont for the construction of the pollution control facility. The final State Aid payments were received during the fiscal year ended June 30, 1991 with the Town receiving \$9,941 less than had originally been estimated. The effect of this change in accounting estimate has been shown in the financial statements for the fiscal year ended June 30, 1991 with a decrease in the fund balance of the Debt Service Fund for \$9,941. Although not a net change in Fund Equity of the Enterprise Fund, there was a resulting \$9,941 increase in the Retained Earnings of the Enterprise Fund and a corresponding decrease in Contributed Capital of the Enterprise Fund.

10. SUBSEQUENT EVENTS

On September 18, 1991, three related entities, Vermont Marble Co., OMYA, Inc. and Pleuss-Staufer Industries, Inc., appealed their tax assessments for the fiscal year ending June 30, 1992 to the Rutland Superior Court. The Town has retained an appraisal company to assist the Town's listers in vigorously contesting the appeals. These cases are currently pending in court and the Town's legal council has informed us that an evaluation of the likelihood of success or loss is premature. Any adjustments to the original tax assessments of the above entities will affect the Town's future tax rates.

GENERAL FUND

The General Fund, which is the principal fund of the Town, is used to account for all activities of the Town not included in other specific funds. The General Fund accounts for the normal recurring activities of the Town. These activities are funded principally by property taxes on individuals and businesses.

TOWN OF PROCTOR, VERMONT

SCHEDULE A-1

GENERAL FUND

STATEMENT OF REVENUES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT			
Taxes:			
Current Year	\$1,776,154	\$1,627,556	\$(148,598)
Delinquent	20,000	194,132	174,132
Interest	4,200	26,638	22,438
Total Taxes	<u>1,800,354</u>	<u>1,848,326</u>	<u>47,972</u>
Licenses and Fees:			
Beverage Licenses	300	250	(50)
Dog Licenses	700	750	50
Dog License Penalties and Late Fees	-	53	53
Landfill Stickers	-	100	100
Office Fees	4,200	5,000	800
School Administrative Fee	14,000	14,000	-
Riverside Cemetery	650	650	-
Zoning Permits	-	60	60
Total Licenses and Fees	<u>19,850</u>	<u>20,863</u>	<u>1,013</u>
State of Vermont:			
Local Ordinance Fines	-	834	834
Total State of Vermont	<u>-</u>	<u>834</u>	<u>834</u>
Other:			
Town Forest Right of Way	318	318	-
Interest Income	-	5,195	5,195
Total Other	<u>318</u>	<u>5,513</u>	<u>5,195</u>
Total General Government	<u>1,820,522</u>	<u>1,875,536</u>	<u>55,014</u>
WATER DEPARTMENT			
Water Service:			
Current Year	76,358	65,211	(11,147)
Delinquent	4,121	2,312	(1,809)
Interest	-	67	67
Total Water Department	<u>80,479</u>	<u>67,590</u>	<u>(12,889)</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-1GENERAL FUND

(Continued)

STATEMENT OF REVENUESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
HIGHWAY DEPARTMENT			
State of Vermont	52,200	53,036	836
Sales of Labor and Trucking	9,000	10,250	1,250
Sales of Supplies	1,200	1,200	-
Total Highway Department	<u>62,400</u>	<u>64,486</u>	<u>2,086</u>
RECREATION			
Minnie Proctor Trust Fund	<u>3,800</u>	<u>3,681</u>	<u>(119)</u>
TOTAL REVENUES	<u>\$1,967,201</u>	<u>\$2,011,293</u>	<u>\$ 44,092</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUNDSTATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
LEGISLATING AND ADMINISTRATION			
Personal Services	\$ 4,600	\$ 4,600	\$ -
Social Security Tax	352	398	(46)
Travel/Meetings	100	78	22
Miscellaneous	-	75	(75)
Total Legislating and Administration	<u>5,052</u>	<u>5,151</u>	<u>(99)</u>
TOWN CLERK AND TREASURER			
Personal Services	33,878	33,952	(74)
Health and Accident Insurance	5,800	4,821	979
Retirement	1,359	1,232	127
Social Security Tax	2,592	2,617	(25)
Unemployment Insurance	75	38	37
Office Supplies	1,850	1,660	190
Postage and Envelopes	1,600	1,486	114
Travel/Meetings	150	53	97
Advertising	1,000	899	101
Computer Services	750	719	31
Town Report and Budget	2,700	2,682	18
Miscellaneous	-	211	(211)
Total Town Clerk and Treasurer	<u>51,754</u>	<u>50,370</u>	<u>1,384</u>

TOWN OF PROCTOR, VERMONT

SCHEDULE A-2

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1991

Variance
Favorable
(Unfavorable)

	Budget	Actual	
LISTERS			
Personal Services	4,000	1,528	2,472
Social Security Tax	306	117	189
Office Supplies	150	174	(24)
Telephone	100	50	50
Professional Services	2,500	400	2,100
Travel/Meetings	100	28	72
Postage and Envelopes	150	56	94
Total Listers	7,306	2,353	4,953
PROFESSIONAL SERVICES			
Legal	2,000	1,014	986
Audit	7,500	6,300	1,200
Total Professional Services	9,500	7,314	2,186
ELECTIONS	1,000	1,000	-
DEBT SERVICE			
Interest	4,500	4,651	(151)
GENERAL INSURANCE			
Property	228	300	(72)
Municipal Equipment Floater	65	-	65
Umbrella Liability	2,160	1,623	537
Public Official Liability	2,100	1,890	210
Public Official Bond	400	400	-
Boiler Insurance	200	235	(35)
Workmen's Compensation	325	-	325
General Liability	2,880	4,145	(1,265)
Vehicle	72	-	72
Total General Insurance	8,430	8,593	(163)
BOARDS AND AGENCIES			
Rutland Regional Commission	500	500	-
Planning Commission	500	-	500
Zoning	-	1,186	(1,186)
Total Boards and Agencies	1,000	1,686	(686)
MUNICIPAL BUILDING			
Heat	1,550	1,149	401
Electricity	1,600	1,552	48
Building Maintenance	300	362	(62)
Repairs and Improvements - Building	1,000	1,058	(58)
Telephone	950	926	24
Equipment Maintenance	1,100	412	688
Equipment Replacement	1,000	1,000	-
Total Municipal Building	7,500	6,459	1,041

TOWN OF PROCTOR, VERMONT

SCHEDULE A-2

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
HIGHWAY			
Personal Services	87,400	83,320	4,080
Health and Accident Insurance	8,638	10,468	(1,830)
Retirement	1,900	1,828	72
Social Security Tax	6,800	6,386	414
Unemployment Insurance	300	212	88
Gas and Oil	6,000	6,677	(677)
Vehicle Expense and Repairs	5,000	3,609	1,391
Small Tools and Equipment	4,000	3,629	371
Highway Repairs	2,500	1,687	813
Highway Improvements	95,000	67,205	27,795
Salt, Sand and Plow Blades	25,000	18,588	6,412
General Insurance	16,124	16,100	24
Travel/Meetings	50	233	(183)
Tree Removal	500	485	15
Signs	500	924	(424)
Rentals	1,053	1,204	(151)
Total Highway	260,765	222,555	38,210
GARAGE			
Heat	500	487	13
Electricity	350	199	151
Telephone	500	528	(28)
Rentals	250	168	82
General Insurance	290	361	(71)
Repairs and Improvements	100	-	100
Miscellaneous	-	59	(59)
Total Garage	1,990	1,802	188
WATER			
Personal Services	17,572	17,618	(46)
Health and Accident Insurance	1,736	2,216	(480)
Retirement	325	322	3
Social Security Tax	1,400	1,338	62
Unemployment Insurance	75	50	25
Operating Supplies	500	611	(111)
Maintenance Supplies	500	227	273
Postage and Envelopes	315	190	125
Gas and Oil	600	600	-
Vehicle Expense and Repairs	600	666	(66)
Chlorine	2,600	1,701	899
Fluoride	4,800	3,977	823
Heat	1,100	1,416	(316)
Electricity	1,200	1,063	137
Telephone	1,700	1,274	426
Well House Electricity	5,000	6,063	(1,063)
Well House Repairs	500	2,146	(1,646)
Filter Plant Repairs	500	-	500
Line Repair and Maintenance	5,000	4,438	562

TOWN OF PROCTOR, VERMONT

SCHEDULE A-2

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
WATER (Continued)			
General Insurance	2,630	3,527	(897)
Travel/Meetings	75	94	(19)
Dues and Subscriptions	100	6	94
Taxes on Water Shed	7,300	7,048	252
Contract Service	500	500	-
Rentals	351	336	15
Sinking Fund	23,000	4,790	18,210
Improvements and Repairs - Machines	500	3,223	(2,723)
Small Tools	-	746	(746)
Special Project	-	6,858	(6,858)
Improvements and Repairs - Building	-	275	(275)
Water Fund	-	1,254	(1,254)
Total Water	80,479	74,573	5,906
WASTEWATER BOND			
Bond Principal Payment	45,030	13,154	31,876
Bond Interest Payment	-	31,876	(31,876)
Total Wastewater Bond	45,030	45,030	-
LANDFILL			
Personal Services	2,000	1,950	50
Social Security Tax	153	149	4
General Insurance	497	547	(50)
Transfer Box	33,698	33,263	435
Spring Clean Up	-	3,450	(3,450)
Recycling Box	2,600	3,292	(692)
White Goods	1,500	-	1,500
Metal Waste Disposal	4,560	2,496	2,064
Tires	-	373	(373)
Miscellaneous	500	1,819	(1,319)
Total Landfill	45,508	47,339	(1,831)
POLICE DEPARTMENT			
General Insurance	1,368	1,145	223
Contract Service	14,100	12,960	1,140
Social Security Tax	210	153	57
Constables	3,000	2,070	930
Travel/Meetings	-	8	(8)
Total Police Department	18,678	16,336	2,342

TOWN OF PROCTOR, VERMONT

SCHEDULE A-2

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
FIRE DEPARTMENT			
Personal Services	3,700	3,700	-
Operating Supplies	400	392	8
Maintenance Supplies	350	-	350
Gas and Oil	900	927	(27)
Vehicle Expense and Repairs	1,100	883	217
Small Tools and Equipment	1,900	3,288	(1,388)
Heat	1,900	1,670	230
Electricity	1,200	1,416	(216)
Telephone	2,772	2,740	32
Communications	1,600	1,526	74
Improvements and Repairs:			
Buildings and Fixtures	500	1,000	(500)
Machinery and Equipment	700	269	431
Equipment Replacement	15,000	15,000	-
General Insurance	7,227	7,915	(688)
Miscellaneous, Dues and Travel	385	332	53
Total Fire Department	39,634	41,058	(1,424)
CIVIL DEFENSE	200	-	200
SWIMMING POOL			
Personal Services	14,630	11,395	3,235
Social Security Tax	1,120	872	248
Chlorine	1,600	1,360	240
Maintenance Supplies	775	698	77
Operating Supplies	1,100	1,160	(60)
Telephone	410	438	(28)
General Insurance	669	693	(24)
Electricity	-	36	(36)
Summer Mowing	-	45	(45)
Advertising	-	75	(75)
Miscellaneous	-	212	(212)
Total Swimming Pool	20,304	16,984	3,320
SKATING RINK			
Personal Services	2,000	2,000	-
Social Security Tax	153	153	-
Heat	500	601	(101)
Electricity	475	389	86
Telephone	410	438	(28)
General Insurance	389	447	(58)
Maintenance Supplies	1,000	512	488
Vehicle Expense and Repair	-	224	(224)
Total Skating Rink	4,927	4,764	163
YOUTH LEAGUE			
Electricity	-	20	(20)
General Insurance	-	142	(142)
Total Youth League	-	162	(162)

TOWN OF PROCTOR, VERMONT

SCHEDULE A-2

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
SPECIAL SERVICES			
Street Lights	21,500	24,229	(2,729)
Garbage Disposal	47,566	48,451	(885)
Curbside Recycling	26,400	23,668	2,732
Total Special Services	95,466	96,348	(882)
ANIMAL CONTROL			
Leash Law	1,200	1,338	(138)
General Insurance	721	884	(163)
Social Security Tax	135	61	74
Vehicle Expense and Repair	500	17	483
Total Animal Control	2,556	2,300	256
TAXES AND ASSESSMENTS			
Vermont League of Cities and Towns	762	762	-
Rutland County Tax	8,000	7,745	255
Tax, Town Forest	750	708	42
Marble Valley Transit	4,696	4,696	-
Total Taxes and Assessments	14,208	13,911	297
PROCTOR SCHOOL DISTRICT			
Operating Budget	1,145,420	1,145,420	-
Accrual Conversion	14,211	14,211	-
Total Proctor School District	1,159,631	1,159,631	-
HEALTH AND WELFARE			
Rutland Mental Health	1,000	1,000	-
Visiting Nurse	3,339	3,339	-
Rutland Area Agency on Aging	600	600	-
Health Officer	250	250	-
RSVP	450	450	-
Regional Ambulance	12,644	12,644	-
Mosquito Spray	1,000	636	364
Total Health and Welfare	19,283	18,919	364
OTHER COMMITMENTS			
Library	33,500	33,500	-
Marble Bridge	1,000	1,000	-
Equipment Fund	28,000	28,000	-
Total Other Commitments	62,500	62,500	-
TOTAL EXPENDITURES	\$1,967,201	\$1,911,789	\$ 55,412

DEBT SERVICE FUND

Sewer System Improvement Bond - This fund has been set up to account for resources set aside to pay interest and principal on the Sewer System Improvement Bond.

TOWN OF PROCTOR, VERMONT

SCHEDULE B-1

DEBT SERVICE FUND

BALANCE SHEET

JUNE 30, 1991

ASSETS

DUE FROM GENERAL FUND	\$97,800
DUE FROM ENTERPRISE FUND	<u>1,616</u>
TOTAL ASSETS	<u>\$99,416</u>

LIABILITIES AND FUND BALANCE

LIABILITIES	\$ -
FUND BALANCE	<u>99,416</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$99,416</u>

TOWN OF PROCTOR, VERMONT
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1991

SCHEDULE B-2

	Sewer System Improvement Bond
REVENUES	\$ -
Total Revenues	-
EXPENDITURES	
Debt Service:	
Principal Payments	13,154
Interest Payments	31,876
Total Expenditures	45,030
OTHER FINANCING SOURCES	
Transfers from General Fund	45,030
Total Other Financing Sources	45,030
Excess of Revenues and Other Financing Sources Over Expenditures	-
FUND BALANCE AT BEGINNING OF YEAR	109,357
CHANGE IN ACCOUNTING ESTIMATE	(9,941)
FUND BALANCE AT END OF YEAR	\$ 99,416

ENTERPRISE FUND

Sewage Disposal Fund - To account for the provision of sewer services to the residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

TOWN OF PROCTOR, VERMONT

SCHEDULE C-1

ENTERPRISE FUND

BALANCE SHEET

JUNE 30, 1991

ASSETS

	Sewage Disposal Fund
<u>CURRENT ASSETS</u>	
Cash - Checking	\$ 2,433
Sewer Charges Receivable	21,274
Due from General Fund	<u>23,120</u>
Total Current Assets	<u>46,827</u>
<u>PROPERTY, PLANT AND EQUIPMENT</u>	
Land	2,000
Land Improvements	365,577
Buildings	410,876
Improvements Other than Buildings	<u>3,295,214</u>
	4,073,667
Less: Accumulated Depreciation	<u>206,467</u>
Net Property, Plant and Equipment	<u>3,867,200</u>
Total Assets	<u>\$3,914,027</u>

LIABILITIES AND FUND EQUITY

<u>LIABILITIES</u>	
Accounts Payable	\$ 1,174
Payroll Withholdings	525
Other Liabilities	332
Due to Debt Service Fund	<u>1,616</u>
Total Liabilities	<u>3,647</u>
<u>FUND EQUITY</u>	
Contributed Capital:	
Federal	2,145,901
State of Vermont	<u>1,354,678</u>
Total Contributed Capital	3,500,579
Less: Accumulated Depreciation Transfers	<u>177,676</u>
Net Contributed Capital	<u>3,322,903</u>

TOWN OF PROCTOR, VERMONTSCHEDULE C-1ENTERPRISE FUND

(Continued)

BALANCE SHEETJUNE 30, 1991

	<u>Sewage Disposal Fund</u>
Retained Earnings:	
Unreserved - Investment in Property, Plant and Equipment	544,297
Operating Surplus	<u>43,180</u>
Total Retained Earnings	<u>587,477</u>
Total Fund Equity	<u>3,910,380</u>
Total Liabilities and Fund Equity	<u>\$3,914,027</u>

TOWN OF PROCTOR, VERMONTSCHEDULE C-2ENTERPRISE FUNDSTATEMENT OF REVENUES, EXPENSES ANDCHANGES IN RETAINED EARNINGSFOR THE YEAR ENDED JUNE 30, 1991

	<u>Sewage Disposal Fund</u>
OPERATING REVENUES	
Current Charges	\$ 73,716
Delinquent Charges	90
Interest	<u>17</u>
Total Operating Revenues	<u>73,823</u>

OPERATING EXPENSES

Wastewater:	
Personal Services	20,248
Health and Accident Insurance	2,216
Retirement	189
Social Security Tax	1,539
Unemployment Insurance	58
Operating Supplies	252
Maintenance Supplies	207
Gas and Oil	600
Vehicle Expense and Repairs	657
Small Tools and Equipment	11
Chemicals	1,216
Heat	1,353
Electricity	1,894
Telephone	708
Improvements and Repairs:	
Buildings and Fixtures	273
Machinery and Equipment	278
Line Repairs and Maintenance	4,414

TOWN OF PROCTOR, VERMONT

SCHEDULE C-2

ENTERPRISE FUND

(Continued)

STATEMENT OF REVENUES, EXPENSES AND

CHANGES IN RETAINED EARNINGS

FOR THE YEAR ENDED JUNE 30, 1991

	<u>Sewage Disposal Fund</u>
OPERATING EXPENSES (Continued)	
General Insurance	4,124
Travel/Meetings	269
Contract Services	500
Professional Services - Lab Test	350
Rentals	336
Postage and Envelopes	161
Miscellaneous Supplies	34
Replacement	<u>452</u>
Total Wastewater	<u>42,339</u>
Pumping Stations:	
Electricity	8,997
Improvements and Repairs:	
Machinery and Equipment	<u>5,253</u>
Total Pumping Stations	<u>14,250</u>
Depreciation	<u>103,234</u>
Interest	<u>2,362</u>
Total Operating Expenses	<u>162,185</u>
Operating Loss Before Other Income and Operating Transfers	(88,362)
OTHER INCOME	
Interest Income	<u>37</u>
Net Loss Before Operating Transfers	(88,325)
OPERATING TRANSFERS	
Add: Depreciation on Assets Acquired with Grant Funds	<u>88,708</u>
Net Income	383
RETAINED EARNINGS AT BEGINNING OF YEAR	577,153
CHANGE IN ACCOUNTING ESTIMATE	<u>9,941</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$587,477</u>

FIDUCIARY FUNDS

Expendable Trust Funds - The Trust Funds account for assets expensed and transferred from other funds and also assets held for particular organizations or held by the respective trusts as follows:

- Riverside Cemetery
- Marble Bridge
- Water Account
- Equipment Fund
- Mortimer R. Proctor
- Water Improvement
- Fire Department Equipment Fund
- Act 200 Fund
- Municipal Building Equipment Fund

TOWN OF PROCTOR, VERMONT
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1991

SCHEDULE D-1

	Riverside Cemetery	Marble Bridge	Water Account	Equipment Fund	Mortimer R. Proctor	Water Improvement	Fire Department Equipment Fund	Act 200 Fund	Municipal Building Equipment Fund	Total
<u>ASSETS</u>										
CASH										
Checking	\$ -	\$ -	\$ -	\$ -	\$31,949	\$292	\$ -	\$ -	\$ -	\$ 32,241
Savings	<u>1,174</u>	<u>22,114</u>	<u>5,464</u>	<u>21,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,310</u>
Total Cash	<u>1,174</u>	<u>22,114</u>	<u>5,464</u>	<u>21,558</u>	<u>31,949</u>	<u>292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,551</u>
INVESTMENTS										
Certificates of Deposit	<u>96,391</u>	<u>18,376</u>	<u>34,348</u>	<u>40,215</u>	<u>-</u>	<u>-</u>	<u>31,078</u>	<u>-</u>	<u>1,002</u>	<u>221,410</u>
DUE FROM GENERAL FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,443</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,895</u>	<u>-</u>	<u>13,338</u>
TOTAL ASSETS	<u>\$97,565</u>	<u>\$40,490</u>	<u>\$39,812</u>	<u>\$68,216</u>	<u>\$31,949</u>	<u>\$292</u>	<u>\$31,078</u>	<u>\$6,895</u>	<u>\$1,002</u>	<u>\$317,299</u>
<u>LIABILITIES AND FUND BALANCE</u>										
LIABILITIES										
Due to General Fund	\$ 474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 474
FUND BALANCE	<u>97,091</u>	<u>40,490</u>	<u>39,812</u>	<u>68,216</u>	<u>31,949</u>	<u>292</u>	<u>31,078</u>	<u>6,895</u>	<u>1,002</u>	<u>316,825</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$97,565</u>	<u>\$40,490</u>	<u>\$39,812</u>	<u>\$68,216</u>	<u>\$31,949</u>	<u>\$292</u>	<u>\$31,078</u>	<u>\$6,895</u>	<u>\$1,002</u>	<u>\$317,299</u>

TOWN OF PROCTOR, VERMONT
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1991

SCHEDULE D-2

	Riverside Cemetery	Marble Bridge	Water Account	Equipment Fund	Mortimer R. Proctor	Water Improvement	Fire Department Equipment Fund	Act 200 Fund	Municipal Building Equipment Fund	Total
REVENUES										
Interest Earned:										
Checking	\$ -	\$ -	\$ -	\$ -	\$ 1,026	\$ 4	\$ -	\$ -	\$ -	\$ 1,030
Savings	108	596	552	426	-	-	-	-	-	1,682
Certificates of										
Deposit	7,700	699	1,928	3,491	-	-	1,078	-	2	14,898
Sale of Lots and										
Perpetual Care	5,975	-	-	-	-	-	-	-	-	5,975
Trust Funds	-	-	-	-	39,839	-	-	-	-	39,839
State of Vermont	-	45,000	-	-	-	-	4,392	-	-	49,392
Insurance Proceeds	-	4,550	-	-	-	-	-	-	-	4,550
Sale of Truck	-	-	-	2,901	-	-	-	-	-	2,901
Sale of Plow	-	-	-	300	-	-	-	-	-	300
Total Revenues	<u>13,783</u>	<u>50,845</u>	<u>2,480</u>	<u>7,118</u>	<u>40,865</u>	<u>4</u>	<u>1,078</u>	<u>4,392</u>	<u>2</u>	<u>120,567</u>
EXPENDITURES										
See Attached Schedules	<u>5,524</u>	<u>29,669</u>	<u>-</u>	<u>39,558</u>	<u>39,232</u>	<u>-</u>	<u>-</u>	<u>1,751</u>	<u>-</u>	<u>115,734</u>
Total Expenditures	<u>5,524</u>	<u>29,669</u>	<u>-</u>	<u>39,558</u>	<u>39,232</u>	<u>-</u>	<u>-</u>	<u>1,751</u>	<u>-</u>	<u>115,734</u>
Excess (Deficiency) of Revenues Over Expenditures	8,259	21,176	2,480	(32,440)	1,633	4	1,078	2,641	2	4,833
OTHER SOURCES - TRANSFERS IN										
General Fund	<u>-</u>	<u>1,000</u>	<u>1,254</u>	<u>28,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>1,000</u>	<u>46,254</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	8,259	22,176	3,734	(4,440)	1,633	4	16,078	2,641	1,002	51,087
FUND BALANCE AT BEGINNING OF YEAR	<u>88,832</u>	<u>18,314</u>	<u>36,078</u>	<u>72,656</u>	<u>30,316</u>	<u>288</u>	<u>15,000</u>	<u>4,254</u>	<u>-</u>	<u>265,738</u>
FUND BALANCE AT END OF YEAR	<u>\$97,091</u>	<u>\$40,490</u>	<u>\$39,812</u>	<u>\$68,216</u>	<u>\$31,949</u>	<u>\$292</u>	<u>\$31,078</u>	<u>\$6,895</u>	<u>\$1,002</u>	<u>\$316,825</u>

TOWN OF PROCTOR, VERMONT
SCHEDULES OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1991

<u>RIVERSIDE CEMETERY FUND</u>	<u>SCHEDULE D-3</u>
Mowing - Highway Department	\$ 4,000
Labor and Trucking - Highway Department	750
Administration	650
Miscellaneous	<u>124</u>
Total Expenditures	<u>\$ 5,524</u>

<u>MARBLE BRIDGE FUND</u>	<u>SCHEDULE D-4</u>
Professional Services	\$25,169
Repairs	<u>4,500</u>
Total Expenditures	<u>\$29,669</u>

<u>EQUIPMENT FUND</u>	<u>SCHEDULE D-5</u>
John Deere Model 2355 MFWD Tractor	\$18,964
1991 Dodge Dakota	13,379
Land Pride 8' Blade	2,310
Hyd Ram Reversible Plow	<u>4,905</u>
Total Expenditures	<u>\$39,558</u>

<u>MORTIMER R. PROCTOR FUND</u>	<u>SCHEDULE D-6</u>
Marble Bridge	\$24,500
Fire Department	8,618
Taranovich Recreational Field	3,475
Youth League	1,107
Skating Rink	666
Soccer	491
Miscellaneous	<u>375</u>
Total Expenditures	<u>\$39,232</u>

<u>ACT 200 FUND</u>	<u>SCHEDULE D-7</u>
Legal Expenses	\$ 363
Advertising	218
Zoning Administration Fee	<u>1,170</u>
Total Expenditures	<u>\$ 1,751</u>

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF REVENUES
BUDGET AND ACTUAL
PERIOD OF JULY 1, 1991-DEC. 31, 1991

	BUDGET	ACTUAL
General Government:		
Taxes		
Current	1,872,625.00	610,926.21
Delinquent	20,000.00	129,888.13
Interest	4,200.00	15,247.99
Total Taxes	1,896,825.00	756,062.33
Licenses And Fees:		
Office Fees	4,200.00	2,873.42
Beverage Licenses	300.00	
Dog Licenses	700.00	42.00
Cemetery	650.00	460.00
School Dist. Service	14,000.00	
Transfer Stickers		569.00
Zoning		10.00
Total Licenses And Fees	19,850.00	3,954.42
State of Vermont:		
Local Ordinance Fines	500.00	4,278.00
Other:		
Town Forest R/O Way	318.00	
Interest Earned	2,000.00	3,013.42
Minnie Proctor, Pool	3,681.00	3,680.92
MRP, Pool	17,375.00	9,241.03
Prior Year		14,318.00
Land Sale		20,000.00
Temporary Loan		20,000.00
Total General Government	1,940,549.00	834,548.12
- Water Department:		
Service Fees	85,904.00	38,049.23
Del. Service Fees	2,149.00	4,015.50
Misc. Water		9,389.53
Total Water	88,053.00	51,454.26

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF REVENUES
BUDGET AND ACTUAL
PERIOD OF JULY 1, 1991-DEC. 31, 1991

	BUDGET	ACTUAL
Highway Department:		
State of Vermont	53,922.00	26,631.15
Sale of Supplies	1,400.00	
Labor & Trucking	10,000.00	
Total Highway	65,322.00	26,631.15
Wastewater Department:		
Service Fees	83,582.00	35,207.50
Delinquent Service Fees	3,856.00	3,592.25
Total Wastewater	87,438.00	38,799.75
Total Revenues	2,181,362.00	951,433.28
Beginning Balance 7-1-91		
	51,785.54	
Revenues 7-1-91 to 12-31-91	951,433.28	
Expenditures 7-1-91 to 12-31-91	972,997.34	
W/H's Change	(3,758.07)	
Marriage, Hunting & Fishing Change	74.00	
Balance Dec. 31, 1991	26,537.41	

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
PERIOD OF JULY 1, 1991-DEC. 31, 1991

	BUDGET	ACTUAL
Selectmen:		
Personal Service	4,600.00	2,300.00
FICA	352.00	175.95
Travel-Meetings	100.00	40.00
Total Selectmen	5,052.00	2,515.95
Town Clerk & Treasurer:		
Personal Service	35,412.00	16,644.00
H & A Insurance	4,038.00	2,538.19
Retirement	1,430.00	840.34
FICA	2,706.00	1,379.43
Unemployment	75.00	17.99
Office Supplies	1,850.00	889.57
Postage-Envelopes	1,850.00	568.31
Advertising	800.00	243.62
Travel-Meetings	150.00	
Town Report-Budget	2,700.00	
Computer Service	750.00	305.00
Dog Expense		161.75
Total Town Clerk & Treas.	51,761.00	23,588.20
Listers:		
Personal Service	2,400.00	
FICA	184.00	
Office Supplies	100.00	
Postage-Envelopes	100.00	
Telephone	50.00	
Travel-Meetings	50.00	10.00
Professional Service	3,000.00	
Professional Service-Appeal		9,650.00
Total Listers	5,884.00	9,660.00
Elections:	1,000.00	
Professional Service:		
Audit	7,500.00	
Legal	2,000.00	786.50
Total Professional Service	9,500.00	786.50

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
PERIOD OF JULY 1, 1991-DEC. 31, 1991

	BUDGET	ACTUAL
Municipal Building:		
Heat	1,550.00	290.78
Electricity	1,650.00	708.08
Telephone	1,150.00	506.83
Imp./Repair Building	750.00	
Building Maintenance	300.00	
Equipment Maintenance	1,100.00	
Equipment Replacement	1,000.00	
Total Municipal Building	7,500.00	1,505.69
Boards & Agencies:		
Planning Commission	500.00	194.32
Regional Planning	500.00	500.00
Total Boards & Agencies	1,000.00	694.32
General Insurance:		
Property	150.00	
Municipal Equip. Floater	55.00	
Umbrella Liability	1,980.00	
Public Official Liability	2,200.00	2,113.56
Public Official Bond	605.00	
Boiler Insurance	250.00	244.50
Workmens Comp.	473.00	36.40
Vehicle	175.00	
General Liability	4,320.00	693.00
Total General Insurance	10,208.00	3,087.46
Debt Service:		
Interest	6,500.00	2,290.67
Total Debt Service	6,500.00	2,290.67
Transfer Station:		
Personal Service	2,100.00	946.25
FICA	160.00	78.17
General Insurance	525.00	49.00
Transfer Box	34,000.00	16,941.78
Recycling Box	1,000.00	200.00
Metal Waste Disposal	2,470.00	1,605.00
Tires	400.00	676.00
Miscellaneous	400.00	168.65
Total Transfer Station	41,055.00	20,664.85

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
PERIOD OF JULY 1, 1991-DEC. 31, 1991

	BUDGET	ACTUAL
Fire Department:		
Personal Service	3,700.00	3,700.00
Operating Supplies	600.00	265.43
Protective Equipment	2,500.00	2,423.00
Gas & Oil	900.00	415.27
Vehicle Expense/Repair	3,200.00	2,823.67
Small Tools & Equipment	3,100.00	2,127.48
Heat	1,900.00	260.02
Electricity	1,200.00	580.17
Telephone	2,820.00	1,422.29
Communications	2,200.00	1,575.55
Imp./Repair Building	1,000.00	1,000.00
Imp./Repair Equipment	900.00	686.52
Equipment Replacement	15,000.00	
General Insurance	7,744.00	6,373.00
* Misc., Dues, Travel	85.00	
Total Fire Department	46,849.00	23,652.42
Police Department:		
Contract Service	13,000.00	7,245.68
Constable	2,500.00	1,245.00
FICA	192.00	102.58
General Insurance	1,070.00	1,315.00
Total Police	16,762.00	9,908.26
Animal Control:		
Personal Service	1,200.00	3,359.00
FICA	92.00	241.51
Vehicle Expense/Repair	500.00	
General Insurance	884.00	1,085.00
Total Animal Control	2,676.00	4,685.51
Swimming Pool:		
Personal Service	15,330.00	9,655.75
FICA	1,173.00	904.19
Operating Supplies	1,100.00	431.33
Maintenance Supplies	775.00	857.03
Chlorine	1,600.00	842.16
Electricity	150.00	79.26
Telephone	492.00	195.01
Mowing	150.00	60.00
General Insurance	680.00	32.00
Total Pool	21,450.00	13,056.73

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
PERIOD OF JULY 1, 1991-DEC. 31, 1991

	BUDGET	ACTUAL
Skating Rink:		
Personal Service	2,000.00	
FICA	153.00	
Maintenance Supplies	500.00	792.11
Vehicle Expense/Repair		68.93
Heat	500.00	63.87
Electricity	300.00	94.59
Telephone	492.00	195.03
General Insurance	422.00	32.00
Total Skating Rink	4,367.00	1,246.53
Youth League:		
Electricity		62.63
Taxes & Assessments:		
County Tax	8,000.00	
VLCT	800.00	800.00
Marble Valley Transit	5,000.00	1,667.00
Tax, Town Forest	775.00	722.30
Total Taxes & Assessments	14,575.00	3,189.30
Health & Welfare:		
Visiting Nurse	3,506.00	1,168.00
RSVP	475.00	475.00
Health Officer	250.00	250.00
Rutland Mental Health	2,625.00	875.00
Area Agency on Aging	800.00	800.00
Regional Ambulance	12,473.00	4,157.00
Mosquito Spray	1,000.00	
Total Health & Welfare	21,129.00	7,475.00
Special Services:		
Garbage Disposal	48,025.00	22,672.27
Street Lights	25,300.00	12,812.14
Curbside Recycling	25,959.00	13,628.00
Total Special Services	99,284.00	49,112.41
Other Commitments:		
Marble Bridge	1,000.00	315.00
Equipment Fund	28,000.00	
Library	34,500.00	11,500.00
Sewer Bond	45,030.00	22,515.00
School Tax	1,184,729.00	455,172.67
School Conversion	14,211.00	4,737.00
Total Other Commitments	1,307,470.00	494,239.67
Total Town General	1,674,022.00	671,422.10

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
PERIOD OF JULY 1, 1991-DEC. 31, 1991

	BUDGET	ACTUAL
Highway:		
Personal Service	91,280.00	30,938.17
H & A Insurance	10,370.00	3,798.05
Retirement	2,876.00	1,090.85
FICA	7,000.00	2,540.12
Unemployment	300.00	86.56
Gas & Oil	7,000.00	3,458.05
Vehicle Expense/Repair	3,000.00	1,742.55
Small Tools, Equipment	4,000.00	2,143.25
Uniform Rentals	1,053.00	424.64
Highway Repairs	2,000.00	505.25
Highway Improvements	120,000.00	120,242.98
Sand, Salt Plow Blades	24,000.00	10,795.17
Tree Removal	500.00	40.00
Signs	500.00	96.00
General Insurance	18,396.00	7,246.00
Travel- Meetings	100.00	136.00
Miscellaneous		405.00
Garage		
Heat	500.00	
Electricity	350.00	77.79
Telephone	500.00	221.89
Rentals	250.00	
General Insurance	194.00	
Miscellaneous	100.00	
Total Highway	294,269.00	185,988.32
Water Department:		
Personal Service	18,017.00	8,587.00
H & A Insurance	2,272.00	1,281.58
Retirement	500.00	389.80
FICA	1,425.00	711.47
Unemployment	75.00	24.23
Operating Supplies	500.00	355.72
Maintenance Supplies	500.00	87.90
Postage	100.00	88.89
Gas & Oil	700.00	
Vehicle Expense/Repair	600.00	
Small Tools		125.04
Chlorine	2,600.00	1,440.00
Fluoride	4,800.00	2,238.00
Heat	1,200.00	220.61
Electricity	1,300.00	449.64
Telephone	1,700.00	717.76
Rentals	351.00	173.52
Well House, Electricity	6,000.00	2,994.44
Well House Repair	500.00	
Filter Plant Repair	500.00	162.74

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
PERIOD OF JULY 1, 1991-DEC. 31, 1991

	BUDGET	ACTUAL
Water Department:		
Line Repair	6,000.00	3,062.04
Imp./Repair Machinery	500.00	37.52
General Insurance	3,613.00	966.30
Travel-Meetings	100.00	21.43
Dues	100.00	
Taxes, Water Shed	7,500.00	7,635.76
Contract Service	600.00	600.00
Lab Test	1,000.00	735.60
Chemicals		2,300.68
Repalcement Fund	25,000.00	
Special Projects:		
River Crossing		23,234.09
Pleasant Street		28,720.70
Total Water	88,053.00	87,362.46
Wastewater Department:		
Personal Service	21,351.00	10,067.00
H & A Insurance	2,272.00	1,281.59
Retirement	600.00	389.74
FICA	1,633.00	833.50
Unemployment	75.00	25.72
Operating Supplies	600.00	72.62
Maintenance Supplies	500.00	34.48
Postage	100.00	
Gas & Oil	700.00	
Vehicle Expense/Repair	600.00	8.95
Small Tools	200.00	
Heat	2,200.00	545.41
Electricity	5,000.00	758.12
Telephone	800.00	288.92
Rentals	351.00	173.52
Line Repair	4,000.00	661.89
Imp./Repair Mach.		3,766.82
Equipment Maintenance		33.30
General Insurance	3,206.00	1,193.80
Travel-Meetings	150.00	116.00
Replacement	25,000.00	
Contract Service	600.00	600.00
Lab Test		153.00
Chemicals	1,000.00	1,270.98
Pump Stations:		
Electricity	11,000.00	3,362.29
Imp./Repair Fixtures	500.00	
Imp./Repair Mach.	5,000.00	2,586.81
Total Wastewater	87,438.00	28,224.46
Total Town Expenditures		972,997.34

TOWN OF PROCTOR
GRAND LIST & TAX RATE

Grand List

	General	Town	Total
1991-1992			
Real Estate	633,609.00	50,656.00	684,265.00
Listers	(767.00)	(402.00)	
BCA	(218.00)	240.00	
Totals	632,624.00	50,494.00	683,118.00
Personal	83,886.00	4,803.00	88,689.00
Welch	(144.00)		
Totals	716,366.00	55,297.00	771,663.00
1990-1991			
Real Estate	625,718.00	51,207.00	676,925.00
Personal	87,893.00	5,038.00	92,931.00
Totals	713,611.00	56,245.00	769,856.00
1989-1990			
Real Estate	629,614.00	51,820.00	681,434.00
Personal	69,523.00	5,039.00	74,562.00
Totals	699,137.00	56,859.00	755,996.00

Tax Rates

	7-1-89 6-30-90	7-1-90 6-30-91	7-1-91 6-30-92
Town	.2658	.2768	.2584
Library	.0443	.0435	.0447
Marble Bridge	.0013	.0012	.0013
Highway	.2416	.2602	.2967
Equip. Fund	.0370	.0363	.0363
School	1.4572	1.4878	1.5353
School Con.	.0187	.0184	.0185
App.			.0487
Sub Total	2.0889	2.1242	2.2399
Spec. Service	.0758	.1337	.1386
Sewer Bond	.0755	.0631	.0629
Totals	2.2402	2.3210	2.4414

DELINQUENT TAXES AS OF 12/31/91

			Balance as of <u>1/25/92</u>
James & Margaret Bacon	90-91	3,787.87	
William & Rita Blaise	90-91	1,218.33	
(P) Bud's Cannonball Lounge	88-89	93.96	
	89-90	56.01	
	90-91	58.03	
Hurley & Terri Cavacas	90-91	2,156.98 *	1,933.68
Joan Cocci	90-91	66.20	
(P) Con Brio Broadcasting, Inc.	88-89	1,095.90	
	89-90	835.56	
	90-91	764.71	
Leo Connors & Bernadette Powers	90-91	215.37 *	125.78
Arthur & Donna Dufresne	90-91	329.91	
Peter & Carol Freeborn	90-91	1,916.02 *	1,814.88
	90-91	2,506.68 *	2,492.68
Robert & Mary Harger	90-91	59.92 **	0.00
	90-91	208.01 **	0.00
Andrew & Kelly Kish	90-91	1,549.07	
John & Michael LaFond	90-91	2,906.19	
Sandra Lasky	90-91	530.32 *	352.50
	90-91	1,336.69 *	1,170.07
MTM, Ltd.	90-91	707.06	
	90-91	2,694.68 **	0.00
Frank & Linda Malek, Jr.	90-91	1,694.33 **	0.00
Elier & Irma Navarrete	90-91	47.03	
Tibor & Sandra Pehm	90-91	904.43 *	664.34
(P) Proctor Gas, Inc.	88-89	603.00 *	168.55
	89-90	336.03	
	89-90	795.27	
	90-91	348.15	
	90-91	823.96	
Roger & Pamela Racine	90-91	4.07	
Fred & Kathy Rathjen	90-91	1,176.75	
Bjarne & Elaine Skjetne, Jr.	90-91	568.65	
	90-91	1,849.84	
	90-91	867.24	
	90-91	2,954.63	
Theresa Steady	90-91	1,884.65	
Robert & Jennifer Upson	90-91	1,698.97 **	0.00
(P) Michael & Paula Welch	89-90	235.22	
	89-90	87.37	
	90-91	243.71	
	90-91	90.52	
Thomas & Sharon Wilson	88-89	1,148.91	
	89-90	2,679.28	
	90-91	2,775.92	
Wilson Castle	90-91	10.33 **	0.00

TAXES OUTSTANDING AS OF 1/25/92. \$41,108.48

(P) = Personal Property Taxes

** = Paid in full after 12/31/91

* = Partial payment received after 12/31/91

Proctor Town Tax Collector

When elected as Town Tax Collector in March, 1991, there was \$102,974.61 in delinquent taxes due. When the 1990-91 taxes became delinquent on June 1, 1991, an additional \$141,374.21 in delinquent taxes was added.

The preceding list represents delinquent taxes as of December 31, 1991. I have, however, indicated those accounts which have been paid in full or have shown partial payment in 1992.

Total delinquent taxes to be collected:	\$244,348.82
Delinquent taxes collected as of 1/25/92:	\$203,240.34
Interest collected as of 1/25/92:	<u>\$ 34,391.42</u>
Total tax & interest paid to Town:	\$237,631.76

(At Town Meeting on March 3, 1992, up-to-date figures will be available.)

Although you will see that the majority of the list represents delinquent accounts for tax year 1990-91, I have met with some difficulty in some instances where the taxes are assessed on personal property (marked with a "P"). The remedy available for collecting personal property taxes is much different than for real estate taxes and does not necessarily provide a successful course of action to take.

Other difficulties have arisen where bankruptcy proceedings have been filed and I am prohibited from attempting to collect the tax until these cases have been finalized.

There were also instances where tax sales were commenced prior to the 1990-91 taxes becoming delinquent. Two such tax sales took place and the property owners now have a one-year redemption period in which to pay the amount of the purchase price, plus interest. The 1990-91 taxes which were not part of these tax sales are listed as delinquent and no action can be taken until redemption is made or the property is transferred to the buyer.

I have generally met with success in implementing a policy which sets forth specific procedures to be followed if taxes continue to be delinquent and no attempt is made to become current. Of the 22 taxpayers still delinquent, 16 have made partial payments and have shown an attempt to close these accounts by June 1, 1992.

Barbara Dallas
Tax Collector

1991 EQUIPMENT ACCOUNT

	List	Allowance	Cost	Pur.	Replace
1) International 1954 DT	44,840.00	3,750.00	41,090.00	1988	1988
1) C70 Chev. DT W/Wing	36,958.25	6,005.00	30,953.25	1985	1992
1) Dodge Dakota 4 X 4	13,379.00	2,910.00	10,469.00	1991	2000
1) 350 PU 1 Ton W7Plow	23,000.00		20,161.75	1989	1993
1) JD 44E 1 3/4 YD	72,399.00	34,850.00	37,549.00	1989	1999
1) JD 410C Backhoe	76,233.00	33,575.00	42,658.00	1989	1995
1) JD Model 2355	33,261.00	14,997.00	18,964.00	1991	2000
1) JD 430 L&G	9,600.00	5,700.00	3,900.00	1987	1992
1) Pierce Minnie Pumper	17,250.00		17,250.00	1974	
1) Howe Fire Truck	45,000.00		45,000.00	1976	
1) Chev. Middlesex Pumper	64,000.00		64,000.00	1981	
1) Toyota PU	Toyota Award			1983	

TOWN OF PROCTOR
PAYROLL 1991

Warren McCullough	31,823.00
Robert Allard	24,486.93
Bernard Ratti	11,248.00
David Moore	20,537.82
Todd Blow	21,031.22
Sid Jones	26,060.00
Mary Dahlin	15,284.54
Peter Lebo	1,950.00
Deborah Bonanza	3,588.00
Tammy Landon	1,968.75
Matt Bell	1,873.64
Michelle Barrett	1,636.25
Christina Dick	2,402.75
Donna Howe	350.00
Donald Seigny	750.00
David Manfredi	1,250.00
Peter Rimsa	1,528.00
Faith Sagi	40.00
Gladys Parker	40.00
Ruth Tiber	40.00
Jean Gallus	40.00
*Mary Ojala	40.00
Rose Marie Izzo	40.00
Raymond Moran	900.00
Charles Nichols	900.00
John Poljacik	900.00
Jeff Elrick	2,050.00
Jeff Fisher	3,924.00

SELECTMEN REPORT

July 1990

Details have been cleared for finalization of agreement concerning Corn Hill Water Line. Proposed changes to the Town Traffic Ordinances were approved by the Selectmen with plans made to warn a public hearing on proposed changes.

Aug.

On August 13, 1990 a public hearing was held and Traffic Ordinances were adopted with an effective date of 10-11-90. The Marble Arch Bridge investigation report done by Wright Engineering LTD. with their conclusions and recommendations was received by the board. (Copy on file at the Town Clerk's Office)

The town was notified by the state that the five connections to the town water main between the intake at Kiln Brook and the filter plant which received untreated water would not be able to receive untreated water after June 1993. The board's decision was to immediately notify these people to allow them time to drill their own wells prior to disconnect time. The board reviewed the delinquent tax situation and burden this creates in having to borrow additional funds for operation.

Sept.

During September final payment forms with wastewater project were completed. Due to many problems at the Transfer Station site on Deere Road the selectmen will allow no one access to the site except Saturday from 10:00 A.M. to 3:00 P.M. when the attendant is on duty.

Oct.

Sheriff Lee Jones met with the board to discuss the contract with the town and concern with the increase in crime. The dumping of refuse on roadsides and on private property in areas of town was discussed and an extended effort to find those responsible with letters to be sent to those responsible. A letter from the State of Vermont Division for Historic Preservation stating their interest in nominating the Marble Bridge in Proctor to the National Register of Historic Places was reviewed.

Nov.

Board met with individuals from Chittenden receiving untreated water and request to be sent to the State of Vermont for further clarification. Problems at the wastewater plant were addressed with designing engineers who site the problems with quality control of the suppliers of the defective parts. Selectmen point out the cost of correcting the problem should be borne by the suppliers and engineers under warranty clause of contracts and not by the town.

Members of the Proctor Civic Group explain plans for activities regarding Memorial Day.

Dec.

A representative of the Proctor School Board gave a presentation of a video on Proctor to be used as a means to present information in attracting tuition students to Proctor and felt that perhaps it would be a good opportunity to include the Town as a means of public relations.

The Planning Commission presented zoning amendments to the board for review and Jan. 14, 1991 was set for public hearing on the

proposals.

Street lights were discussed with decision not to approve the conversion from mercury vapor to high pressure sodium due to odd yellow light cast by sodium lamp.

Decision was made to proceed with applying for nomination of the Marble Bridge to the National Register of Historic Places and letter sent to Elsa Gilbertson, Architectural Historian, Division for Historic Preservation to proceed. Increase in amount of delinquent taxes prompts board to locate candidates for tax collector.

Equipment replacement was discussed with decision to replace Chevrolet Pickup 6f the highway dept. with a small four wheel drive pickup with no snow plow. Bid specifications for this to be sent out. Also discussed was replacement of highway tractor with sickle bar with a four wheel drive tractor which was capable to handle stump cutter and rear deck mower.

Charles Nichols, Jr. appointed as Proctor Representative to Solid Waste District.

Jan 1991

Public Hearing held by Board of Selectmen on proposed Zoning Regulation changes as presented by the Planning Commission. Majority of changes were to bring the Town of Proctor into compliance with Federal Flood Plain Regulations. Another primary change was to add a regulation governing junk motor vehicles which affects all of the geographic area. Equipment replacement reviewed with Supt. of Public Works, Warren McCullough and it was agreed after review of bids to accept Foster Motors bid of \$13,134.00 for a 1991 Dodge pickup. Also agreement reached on renting a 55 HP four wheel drive tractor to assist in clearing skating rink and for use by the Highway Dept. with agreement rent would apply towards purchase.

Feb.

Animal control officer situation looked into due to demands of work schedule with present officers regular employment. Members of the Elementary School Boosters Club explained their proposal for request of funds from MRP Fund for new playground equipment at Elementary School. Douglas Hastings was appointed to continue as Proctor's Representative to the Board of Directors of the Regional Ambulance Service.

Agreement for waste processing and disposal with Vermont Integrated Waste Solutions was accepted and executed. Selectmen agree to have Pete Rimsa, lister, contact Steve Wright to assist in updating of some properties. Meeting with Omya, Inc. officials to discuss land presently leased at location of transfer site which the town needs in order to have transfer site certified by the State.

Mar.

Barbara Dallas newly elected tax collector met with the board to review proposed Town of Proctor policy on collection of taxes. After review board adopted policy as presented. Ms. Dallas informed the board that notices were being sent out on all delinquent taxes with a copy of the policy explaining steps that will be taken.

The following appointments were made Donald Russell, Cemetery Commissioner Warren McCullough, Library Trustee and Russell Gates, Town Service Officer. All appointments subject to acceptance. Frank Urso presented a proposal to keep the Proctor Pool open until Sept. 2nd. This was referred to the Pool Committee.

April

Board met with animal control officer, Jeff Fisher to review dog situation within town.

Wastewater and water connection granted to Tim and Dawn Blow with agreement to sell lot on Elm Street for construction of a one family residence.

Proceeded with purchase of John Deere model 2355 four wheel drive tractor as previously approved.

Final preperation of proposed 91-92 budget.

May

Sale of highway pickup and plow put out for bid and was awarded to Anthony Flory for \$2910.00.

Problems with furnace at filter palnt in Chittenden and concern of storage of fuel within the building or near the building prompted acceptance of proposal from Proctor Gas, Inc. for a new furnace in the amount of \$3143.00

June

Board met with Sheriff Lee Jones to discuss patrols within tbwn. Agreement reached for random patrols rather than a schedule but to be done within budget as agreed to in contract. Magazine recycling discussed but more information needed before decision can be made.

Board informed by Warren McCullough that Bernard Ratti would be retiring as of June 29, 1991. The board expresses their gratitude and the towns for Bernies dedicated service in the community.

Respectfully

Raymond F. Moran

Chairman, Board of Selectmen

TOWN OF PROCTOR
PROCTOR FREE LIBRARY
1990-1991 Report

Check A/C Balance July 1, 1990 \$17,240.10

Income:

Town of Proctor	33,500.00	
NOW Check A/C Interest	617.95	
Gifts	660.00	
Investment Agency A/C, Green Mtn Bank	17,978.46	
Dean Witter U.S. Govt. Sec. Trust	4,161.09	
Redfield Proctor Trust	2,272.64	
C.D. Interest	1,903.24	
Miscellaneous	673.05	61,766.43

Matured Cert. of Deposits 45,609.44

Balance 7/1/90 plus Deposits 124,615.97

Expenses:

Salaries & Wages	32,876.68	
FICA	2,515.00	
Unemployment & W.C. Insurance	544.79	
Blue Cross & Blue Shield	1,730.60	
Utilities	6,146.30	
Books & Periodicals	11,139.97	
Insurance	2,086.00	
Maintenance	1,113.25	
Supplies	1,107.20	
Miscellaneous	1,148.43	
New Equipment	312.50	60,720.72

Funds added to Investment Agency A/C 40,164.27

Retirement A/C C.D. changed to Svgs. A/C 3,333.06

Total Disbursements 104,218.05

Less Vermont W/H Tax Payable -192.81

Balance 104,025.24

Check A/C Balance June 30, 1991 \$20,590.73

Librarian	Mrs. Marie Tillberg
Assistant Librarian	Mrs. Ann Oakman
Part-time Assistant	Mrs. Patricia Johnson
Custodian	Bernard Nelson
Bookkeeper	Mrs. Mary Dahlin

Trustees: Mrs. Nancy Allenby, Robert Coons, Mrs. Lydia Drinwater,
Robert Gershon, Mrs. Paula Kearney, Warren McCullough,
Austin Morrison, Richard Zani.

Trustee meetings are held on the third Monday of
January, April, July, and October.

WATER SERVICE RATES
EFFECTIVE JULY 1, 1991

Basic Water Rate-----\$84.00
Includes-Bath Tub, Two Toilets, Two Lavatories, One Sink

Additional Facilities or Equipment

Each-

Toilet, lavatory or sink-----	\$6.00 per year
Bath tub or shower stall-----	6.00 per year
Garbage Disposal-----	7.00 per year
Portable Washer-----	6.00 per year
Automatic clothes washer-----	7.00 per year
Automatic dish washer-----	7.00 per year

WASTEWATER SERVICE RATES
EFFECTIVE JULY 1, 1991

Basic Wastewater Rate-----\$95.00

Additional Facilities Same As Above

Swimming Pool Initial Filling	100.00
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Tapping New Connection	250.00
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WARNING:

TOWN'S RESPONCIBILITY FOR MAIN LINE AND CORPORATION
PROPERTY OWNERS FROM CORPORATION TO INSIDE DWELLING
NO NEW OUT SIDE OF PROCTOR CONNECTION ALLOWED

Highway 1990-91

Our major project consisted of a 2,900 x 22 foot section of the West Proctor Road. We recycled the five inch bituminous concrete by grinding the material to one inch minus, then graded the material to one side after eight foot graveled shoulders were placed on each side. We then placed fifteen inches of three inch crush gravel on the sub-surface, regraded the recycled asphalt on top, and then paved with 2 1/2 inches of bituminous concrete. Total cost of over-all project amounted to \$76,669.76 of which \$66,534.76 was contracted services.

Other projects completed were level and paved with one inch hot mix overlay as listed:

A - West Street	720' x 20'	\$5,950.00
B - Beaver Pond Road	1,320' x 20'	\$10,412.50
C - Pearl Street	300' x 16'	\$2,380.00
D - Cain Street	1,200' x 18'	\$10,412.50
E - Center Street	1,195' x 16'	\$8,168.76
F - Cross Street	400' x 20'	\$2,975.00

Projected projects for the next year consisted mainly of reconditioning the Florence Road, which may take two years to complete.

The South Street Project is "ON HOLD" as the Agency of Transportation, under the direction of Pat Garahan, may include this connecting link as a vital by-pass for vehicles.

An experimental paving project tried on the West Proctor Road using cold mix with polymers, may prove to be beneficial if the longevity of the mix holds up. I agree that the road is not as smooth as hot mix and we did have problems with the liquid and dust. Many lessons were learned from this experiment.

The main reason this experiment came about, was because "highways" around the world are deteriorating rapidly due to lower grades of asphalt, a multitude of passenger cars and trucks, along with a tremendous increase in truck weights. Different materials of all kinds are being tried for the first time, with the hope of coming up with the "correct materials."

Water

A new 6" D.I. Class 52 water line was installed from the bottom of Pearl Street along Center Street connecting at the intersection of Cain Street. This completed the loop needed to improve the volume of water, and also prevent an air pocket which hindered the residents in the higher area. Total purchased materials amounted to \$10,056.00.

A new 4" D.I. Class 52 water line replaced the two inch galvanized water lines at the golf course, that had deteriorated due to agricultural soils. Total purchased price amounted to \$11,041.50.

Please be aware that due to State and Federal regulations, our water rates will increase dramatically. We are required to use more chemicals to reduce the turbidity,

install new equipment to monitor the turbidity and Chlorine. We also may need holding tanks for our wash water. The question of surface water being used by communities has not been resolved.

You are all invited to visit our Filtration Plant to see first hand where the water comes from, and how the plant operates.

A projected project for this coming year will be to finish the Pleasant Street water line.

Please remember that you are responsible for your private line running from the Town's Main Line to your home.

Wastewater

The plant has been operating with-in the requirements set up by the Federal and State Government, but will change when our permit expires in 1993. Guide lines for wastewater plants are changing every year as environmentalist are becoming aware of the effects wastewater has upon the environment.

We are doing experimental work on our plant trying to improve the effluent quality of water.

Solid Waste

Our transfer station is operating somewhat effectively as people are becoming aware of the necessity to re-cycle certain products. Much can be done to improve the "Town Site." People using the facility must put the materials in the correspondingly labeled boxes, or areas designated for certain items. Your cooperation is vital for this operation to run smoothly. PLEASE FOLLOW THE DIRECTION OF THE ATTENDANT.

We are still getting a large amount of white goods, scrap metal and tires from outside area residents as we do not charge a fee for this. Perhaps this is wrong, but the board feels it is better to let them use the facility rather than having to pick it up along the roadside, or using private private property to dump this waste.

On behalf of the Town of Proctor, I would like to express our sincere thanks and appreciation for the years of service Bernie Rattl has given to the Town of Proctor. Few people fully realize the commitment and dedication he demonstrated to the townspeople.

Bernie your employment was greatly appreciated, and shall be missed by all.

A sincere thanks to all townspeople for your support in making our town a better place to live, and to my co-workers for their dedication.

Warren A. McCullough
Director of Public Works

PROCTOR POOL REPORT
1991

The Proctor Pool had an excellent season this year with beautiful weather. Attributable to this hot weather, the daily attendance at the pool proved to be significantly higher than in the past few years.

Swimming lessons went better than expected because of the warm weather and consistent attendance. 136 individuals were enrolled in lessons, with many of them taking more than one session. The evening classes for the Beginners and Advanced Beginners were a big success. A breakdown of individual levels:

- Beginners - 63
- Advanced Beginners - 32
- Intermediates - 22
- Swimmers - 14
- Advanced Swimmers - 2
- Basic Water Safety - 3
- Adult Lessons - 0

The Water Carnival was successful even though attendance was down due to uncertain weather. All participants received ribbons, and a good time was had by all.

An experimental session at the end of the regular pool season, with only 18 people in attendance the first week and 0 in the second, substantiated the committees reluctance to extend the pool season beyond mid-August

I would like to thank the Pool Committee for their untiring devotion in preparing the pool before, during and after the season ended.

I would also like to thank the Pool Committee for the purchase of a Canoe this year. It was used daily, and safety skills taught in classes were able to be implemented.

Respectfully submitted by
Deborah McCullough-Bonanza

PROCTOR VOLUNTEER FIRE DEPT.

SUTHERLAND FALLS HOSE CO.

ROSTER FOR 1992

John Burns, Chief
Charles Chehy, Jr. Asst. Chief
Vincent Gatti, Captain
Doanld Gile, Captain
Richard Kelleway, Lieut.
Maurice Wardwell, Lieut.
*Charles Chehy, Sr. Sec/Treas.

John Anderson
Kevin Blanchard
Trevor Currier
Bruce Curtis
Ronald Gee
Frank Goodrich
John Jozwiak
Craig Mullan
Raymond Parker

Kevin Rantanen
Mark Sadakierski
Bruce Sherwin
James Taranovich
Thomas Valach
John Vida
Sandor Vida
Albert Wenta
Brian Wood

Members are appointed annually by the department. Anyone over 18 years of age, that is interested in having their name put on the list for consideration as a member needs only to fill out an application. Applications are available from any member or at the Town Clerk's Office. The department met twenty-four times during 1991 for training, twelve times on Monday nights for members working days and twelve times on Saturday mornings for members working nights. We also had twelve work meetings which we used to clean and check equipment, clean the station and do maintenance on the vechiles. Each member is also scheduled every third Sunday to take their turn at working bingo.

Just to give the towns people an idea of the time the membership spends on training, work meetings, fund raising, calls etc. the breakdown follows:.

Fund raising act. bingo 4th of July etc.	1512 hours
Monthly training drills & schools	750 hours
Work meetings	540 hours
Calls responded to	548 hours
Total	3350 hours

The estimated dollar loss due to fires in the town during 1991 totaled only \$1000.00. 1990 was \$15,100.00. 1989 was \$16,000.00. These figures show a good public awareness of fire safety.

"Remember Smoke Detectors Save Lives"

With a working smoke detector, your risk of dying in a fire is cut in half. Smoke detectors should be installed in or outside every bedroom and on every level of your home. Installation isn't enough, one-third of all home detectors are not working, because they haven't been checked, so please follow the manufactures instructions for regular testing and maintenance.

During fire prevention week, 4 members of the department put on a fire prevention course at the elementary school for each grade. We tried to present a program for each age group showing them some equipment, explaining what it is used for and how it is used. We gave advice and handouts and a video was shown. If any town organizations would like a fire prevention demonstration please do not hesitate to inquire. The women's auxillary was very active again this year. They ran the refreshment stand at our bingo and also have the other fund raising activities through out the year. This year the auxillary members purchased us a cam corder, which will help us tremendously with our training program. We wish to thank them for everything they have done for us over the years.

Our bingo is still going fairly well, but has declined some because of the economy, hopefully it will pick up some in 1992. We would like to thank family members and the auxillary for helping us out at our bingo. We do appreciate the support of the towns people and hope you will continue to support our bingo, held every Sunday night at 7:00 P.M. with doors opening at 6:00 P.M.

The Sutherland Falls Hose Co. has a 20'x 30' tent (no sides) for fund raising, for a \$50.00 per day contribution to the hose co. we will come and set the tent up and take it down. We also have 4 tables and 40 chairs, used for fund raising, we will let the towns people use for a small donation. These must be picked up and returned by the people using them.

With money from our bingo and other fund raising activities, the Sutherland Falls Hose Co. was pleased to sponser a delegate to Green Mountain Girls State and Boys State, we also contributed to project graduation, purchased fire prevention material for the elementary students and various small items used in the station and on our trucks.

The fire dept. and auxillary put on a small bizzare and chicken BBQ in the park on the 4th of July. This went well and we may try this again in 1992.

Burning permits are required for any open burning. They can be obtained (at no cost) by contacting Peter Freeborn, Fire Warden at 459-3392.

We did clean chimneys this year if you were on the list before Aug. 1 we were not able to clean all chimneys on the list this year and we apologize for this. Statring in 1992 we will no longer clean chimneys. The reason for this is a question of liability, there are just too many unanswered questions. We are sorry we will not be able to provide this service any more.

For those residents who have a hydrant near their home would you please try to keep it clear of snow. Thank you.

We would like to thank the townspeople for supporting the Fire Dept., it makes our job alot easier knowing we have your support.

Respectfully Submitted:
John Burns, Chief
Charles Chehy, Sr., Clerk

*Honorary Chief

ZONING PERMIT FEES FOR THE TOWN OF PROCTOR

Residential dwelling unit one or two family	\$50.00
Multi-family	\$30.00 per unit
Commercial development	\$50.00 + .02 per sq. ft.
Residential structural alterations or additions	\$20.00
Commercial structural alterations or additions	\$30.00 + .02 per sq. ft.
Residential/Commercial accessory uses (decks, sheds garages, etc.)	\$20.00
Signs	\$10.00 per business
Home occupations	\$10.00
Change of use	\$10.00
Subdivisions	\$25.00 per lot
Conditional uses	\$50.00
Any land development for which an above permit has not been issued, includes land clearing, earth extractions, etc.	\$25.00
Appeal decision of the Administrative Officer	\$25.00

ALL FEES SHALL BE DOUBLED FOR ANY LAND DEVELOPMENT OR CHANGE OF USE WHICH HAS COMMENCED PRIOR TO THE ISSUANCE OF A ZONING PERMIT BY THE ZONING ADMINISTRATOR

The above Permit Fee structure has been adopted by the Proctor Board of Selectmen. Applications for any of the above improvements may be picked up at the Town Clerk's Office during normal office hours.

Respectfully submitted,

Richard Horner
Zoning Administrator



Rutland Area Visiting Nurse Association

Branch Office
Castleton, Vermont
468-5668

7 Albert Cree Drive • Rutland, Vermont 05701
Main Office: 775-0568 Fax # 775-2304

Branch Office
Brandon, Vermont
1-247-3111

ANNUAL REPORT 1990 - 1991

TO: Citizens of Proctor

The Rutland Area Visiting Nurse Association Inc. (RAVNA) continues to grow and expand services because of the increasing health needs that can be provided at home. RAVNA now has a High Tech nursing team that can provide many of the more highly skilled procedures that used to be performed in hospitals.

The town allocation has been utilized to provide home care to people that do not have a funding source. RAVNA could not provide services to all people in need without your continued support.

The following services were provided to your town:

UNDUPLICATED PATIENTS - 52

Skilled Nursing Care	- 865 vs	Homemaker	- 68 vs
Home Health Aide	1275 vs	Respite Care	- 0 vs
Physical Therapy	- 79 vs	Clinic Service	- 12
Occupational Therapy	- 7 vs	Prenatal Couples	- 3
Speech Therapy	- 6 vs	High Tech Patients	- 0

We are anticipating that RAVNA will be Medicare/Medicaid certified for the Hospice Program in 1992. This will provide in home care to terminally ill patients allowing them to remain at home for their final days. We continue to grow as more needs become evident. We also have many Preventive Health Programs available to industry and business.

If you or your family need Home Health Care call 775-0568 or 800-244-0568. We have staff on call 24 hours a day 7 days a week.

Evelyn Doyle
Executive Director

ED:gt



A Certified Home Health Agency
A United Way Agency



Regional Ambulance Service, Inc.

275 Stratton Road
Rutland, Vt. 05701

Business: 773-1746
Emergency: 773-1700

ANNUAL REPORT (FISCAL YEAR ENDING JUNE 30, 1991)

To the Honorable Citizens of the
Town of Proctor, VT:

We are pleased to present our annual report to the Citizens of the Town of Proctor. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service since 1983. During our eighth fiscal year, ending June 30, 1991, the service responded to a total of 4,089 ambulance calls and an additional 739 paramedic intercept calls.

With the continued support of the citizens, our employees and community governing bodies, we were again able to provide our seventh consecutive year of service using the same assessment rate without change. We extend our appreciation to everyone for their support.

In an effort to continue Paramedic Advanced Life Support in this area, the Board of Directors implemented a plan to assume the paramedic program formerly offered through the Rutland City Fire Department. The transfer of the program from Rutland City Fire Department to Regional Ambulance required the addition of personnel, new equipment an emergency vehicle and addition of one garage. Our personnel made the commitment of upgrading their skills to the Emergency Medical Technician Defibrillation and Emergency Medical Technician Paramedic certifications. The intensive training and upgrading continued throughout the year. The service purchased a new four wheel drive ambulance that replaced an older unit and the paramedic intercept vehicle we call "Medic One".

The process of transferring the paramedic program from Rutland City Fire Department to Regional Ambulance could not be completed without the team work of the employees of both services. The members of the Rutland City Fire Department should be commended for the services they have provided in the medical field over the years. We especially thank Officers Gary Gregorio and Michael Walsh for their assistance. The transfer of the program will be completed early in the next fiscal year.

Our professional staff is extremely capable and dedicated. The public is encouraged to visit and talk to the employees and administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your representative, Douglas Hastings if you have any question concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors and Administration of Regional Ambulance Service, Inc., will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely;
Amelia Taylor, President
Board of Directors

Douglas Hastings
R.A.S. Representative
Town of Proctor

SOUTHWESTERN VERMONT COUNCIL ON AGING

REPORT TO THE CITIZENS OF PROCTOR

This agency expects to spend **\$31,132** to provide services needed by elder residents of Proctor during the current fiscal year.

The following information describes services that we provided to older persons in your community during the fiscal year ending September 30, 1991:

Senior Meals

Site: Proctor Library
Schedule: Wednesdays at 12 PM

927 congregate meals were served to **41** elders residing in your community.

2,294 meals were delivered to the homes of **15** elders who were homebound and unable to come to the meal site. This service is sometimes referred to as "Meals on Wheels".

Senior Advocate Assistance

30 older persons received assistance through this important program. Advocate staff helped elders fill out application forms and worked with them to resolve any problems related to receipt of benefit programs or other assistance. Guidance was also provided to persons having questions or problems related to health insurance claims or medical service payments. Advocates also helped elders file Vermont tax rebate claims and provided assistance with fuel program application.

Other Services

The following list describes some of the other services made available to elders in your area through this agency:

- o **Long Term Care Ombudsman:** This individual was available to provide assistance to residents of nursing and residential care homes in our region. She helped elders or, if appropriate, family members to sort out information concerning financial assistance and other concerns related to long term care.
- o **Information and Referral:** Our agency maintained an up-to-date listing of programs and services available to elders. Older persons were able access this information by either calling our I&R line or by visiting our agency.
- o **Legal Service Attorney for the Elderly:** Funding was provided by our agency to help pay for the services of an attorney whose role was to focus on legal issues of concern to older persons. This attorney worked out of the Vermont Legal Aid Office in Rutland.

ANNUAL REPORT - 1991 RUTLAND REGIONAL PLANNING COMMISSION

The Regional Planning Commission has continued to work closely with communities to provide up-to-date, accurate information and create a cooperative and positive planning process. An increasing number of communities are preparing local plans that provide strong local control while recognizing regional responsibilities. During the past year the Regional Planning Commission:

- * has emphasized helping communities prepare local plans that meet the needs of the community working particularly with Brandon, Wallingford, West Haven and Poultney; also worked with Rutland City, Rutland Town, Shrewsbury, and Mt. Holly. Benson, Pawlet, Ira and Poultney were assisted with zoning and subdivision regulations;
- * continued, with extensive citizen participation, the REGIONAL PLAN update;
- * continued working with towns and the Natural Heritage Sites Program collecting information on natural areas in Benson, Castleton, Fair Haven, Hubbardton, Ira, Middletown Springs, Pawlet, Poultney, Tinmouth, Wallingford, Wells and West Haven;
- * prepared and/or distributed copies of the State's Planning Newsletter, the Regional Commission's Data Brief, town demographic and economic profiles, and Newsletters on Solid Waste Planning activities;
- * continued our very successful cooperative purchasing program for fuels that has saved Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinmouth, "the Bus" and other nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline purchases;
- * worked with 14 communities to help them devise strategies for dealing with their solid waste and increasing recycling opportunities;
- * expanded our information resources and computer assistance to give you the data needed to make informed decisions on local planning and management issues, provided extensive data from the 1990 Census;
- * completed a circuit riding transportation planning program providing assistance to West Haven, Brandon, Wallingford, Mt. Holly, Poultney and West Rutland, and;
- * dramatically expanded our geographic information system; prepared property boundary GIS maps for eight communities; prepared maps identifying factors to be considered in future land use decisions for West Haven, Brandon, Poultney, Wallingford, Shrewsbury, Benson and Rutland Town.

These and other activities have been accomplished while keeping local dues at the same level and even though we have had to reduce staff due to state funding cuts of almost eighteen percent.

Please help us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a process that truly involves the Region's residents.



**RUTLAND
MENTAL
HEALTH
SERVICES, INC.**

78 S. MAIN STREET
P.O. BOX 222
RUTLAND, VT 05702
(802) 775-2381
Fax (802) 775-3307

Gilbert D. Ailher, M. Ed.
Chief Executive Officer

PROGRAM DIVISIONS

**Associates In Child, Adult
and Family Services**
65 Grove Street
Rutland, VT 05701
(802) 775-2386

**Community Access Programs
of Rutland County**
Howe Center
1 Scale Avenue, Bldg. 18
Rutland, VT 05701
(802) 775-0828

**Evergreen Center for Alcohol
and other Drug Services**
240 West Street
Rutland, VT 05701
(802) 775-4188

**Community Rehabilitation
and Treatment**
78 South Main Street
Rutland, VT 05701
(802) 775-2381

Emergency Services
(802) 775-1000

January, 1992

To the Residents of Proctor:

Currently, Rutland Mental Health Services is being presented with a dramatic increase in serious mental health problems. Of particular note are children who are at risk within their families and persons in need of treatment for substance abuse.

Because funding has not increased with demand, we are prioritizing persons that appear to be most at risk. Thus, your support becomes even more important as Rutland Mental Health Services stretches its resources to meet the priorities and increasing demands by a higher risk group of Rutland County citizens.

The fees we collect for these services generate only a portion of the actual cost. The remainder must come from State, Federal, and local funds, such as United Way and Town Giving. Your support in the past has been greatly appreciated.

Rutland Mental Health offers various support groups and educational programs for individuals and health providers in Rutland County; plus psychoeducational assessments and family interviews in order to help develop the most appropriate educational plan for students with learning/behavioral difficulties, who are referred by your school.


Our substance abuse program has been expanded to better address the growing need for drug and alcohol treatment.

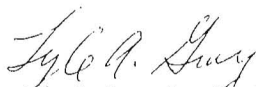
The Associates in Child and Family Services, our affiliate, 65 Grove Street in Rutland, has provided services to Proctor residents for child, adolescent, parent, couples and individual counseling.

The following reflects specifics as to services to your community:

<u>Service</u>	<u>Number of Visits/Units</u>
Crisis Intervention	31
Adult Brief Therapy	40
Substance Abuse Treatment	136
In-Patient Psychiatric Care	0
Pre-Care/After-Care Clinic	98
Mental Retardation Case Management	33
Child and Family Treatment	<u>158</u>
Total number of residents served (45)	Total 496

We invite you to contact our main office (775-2381) with any questions you may have.

Sincerely,

Gilbert D. Ailher
Chief Executive Officer


Lyle A. Gray, President
Board of Directors

Enclosures

Rutland County Solid Waste District Annual Report

The Rutland County Solid Waste District has had a very productive year. During 1991, the District created a household hazardous waste collection program that visits town transfer stations twice a month to collect household hazardous wastes. This program is designed to recycle as much as possible and to properly dispose of the balance of hazardous wastes that are commonly found in the home. As part of our hazardous waste program, we are completing audits of small commercial generators of hazardous waste, so that we can design appropriate collection programs for them.

Recycling programs were also a major component of our work in 1991. The District instituted a magazine and junk mail collection system late in the summer. We now collect these commodities weekly from transfer stations. After processing at a District warehouse they are picked up by Marcal Paper to be made into new tissue paper. Late in November, the District established new markets for boxboard (cereal boxes and other light cardboard). We anticipate that by spring of 1992, the District will be collecting twenty tons of recyclables a week with these programs. A second new effort in 1991, was to design and implement a franchised curbside collection program in Rutland City that will service 7,000 residences. The District still provides other recycling programs through contracts with Casella Waste Management (corrugated, newspaper, glass, cans and #1 & #2 plastics); Oxford Tire (tires) and Max Jewell (metal). Other District programs include a waste oil collection program and a yard and leaf compost program.

In 1992, we will be looking to complete the implementation now underway and to expand our programs. We will try to make yard and leaf compost equipment and expertise available to all member towns. Aseptic packaging (milk cartons and juice boxes), more grades of plastic and rags, will be possible new materials to be recycled. We will strive to create a low cost, construction and demolition waste recycling program that will accept materials at two sites within the county. Finally, we will continue to strengthen recycling markets.

On November 26th, the proposed District solid waste implementation plan for the next twenty years was introduced. During the first few months of 1992, the public will be asked to review this plan, prior to its final adoption by the Board of Supervisors. As part of this planning program, the District continues to negotiate short term and long term disposal options for wastes that are not recycled or composted.

The District's obvious success at implementing recycling and hazardous waste management, joined with its ability to provide disposal options, has made the District more appealing to towns that have never been members or to towns which recently left to explore other options. To these towns and to our current member towns with over 44,000 people, we again pledge ourselves to finding common solutions to our waste management needs.

D:\TEXT\MISC\TWNRP2.doc
December 3, 1991

TOWN OF PROCTOR

BIRTHS

Date of Birth	Name of Child	Name of Father	Name of Mother
Feb. 5	Melissa Ann Rixon	David John Rixon	Besty Hazel Senecal
Feb. 28	Ryan Robert McMahon	Robert John McMahon	Tina Louise Clark
Mar. 4	Andrew Carl Hilliker	Aaron Brian Hilliker	Carol Ann Overton
Mar. 16	Joshua Jay Short	Ronald Allen Short	Stephanie Ann Murray
May 14	Bryan Anthony Newton	Kent Anthony Newton	Becky Sue Alexander
June 21	Kelsey Colleen McCormack	Martin Thomas McCormack, Jr.	Teresa Colleen Fritschka
June 26	John Michael Franklin, Jr.	John M. Franklin, Jr.	Kristine M. Medeiros
8 June 30	Kyle Edward Baccei	Bruce Baccei	Marie Louise Brazee
July 22	James Andrew Manning	James E. Manning III	Marie Clair Emrich
Aug. 6	Domenico William Champine	William E. Champine	Rosa Bernardo
Aug. 20	Claire Elizabeth Cipriani	Paul Francis Cipriani	Kathleen Mary Lynch
Sept. 22	Richard Antoine Poro III	Edward Charles Poro	Laurie Beth Wener
Oct. 5	Carol Ann Johnson	Michael Arthur Johnson	Helen Louise Derby
Oct. 15	Andrew Allen Boyle	Bruce Boyle	Susan Ann Butler
Oct. 19	Matthew Michel Messier	Michel Joseph Messier	Melissa Ann Calvin
Oct. 28	Alexander Louis Horner	Richard Louis Horner	Janet Lee Hartmen
Oct. 31	Patrick Joseph Sherwin	Bruce Wayne Sherwin	Mary Alexandra Sienkiewicz
Nov. 19	Dylan Reid Pilcher	Paul Gordon Pilcher	Paula Sorrentino
Nov. 30	Kaitlin Marie Keefe	Christopher Joseph Keefe	Bonnie June Poro
Dec. 10	Khrysta Lucille Fiorino	Donald William Fiorino	Elizabeth Sue Warren

TOWN OF PROCTOR
MARRIAGES

Date of Marriage	Contracting Parties	Residence
Feb. 9	Kevin Peter Candon Mary Susan Ojala	Rutland Proctor
April 18	Shawn Bruce Potter Clare Hibberd	Proctor Proctor
April 27	Pierre Jean Dube Gayle Marie McCullough	Proctor Proctor
May 18	Clarence Arthur Barclay Jr. Sally Anne Stringer	Barre Proctor
May 25	Earl O. LaFountain Rebecca S. Hogenauer	Proctor Proctor
June 1	Stephen Elrick Tawnya Andrus	Proctor Proctor
June 1	Christopher Joseph Keefe Bonnie June Poro	Proctor Proctor
June 8	Michael Bruce Morgan Tanya Jeanne Siliski	Proctor Proctor
June 29	Wade Allen Ballou Robin Caroline Goodrich	Proctor Proctor
July 13	Warren Charles Greene Jr. Rosemary Lawler	Proctor Proctor
July 20	Richard Allen Watkins Monalika Sarah Matheaur	Proctor Proctor
July 20	Kevin B. Quinn Kathleen A. McCauley	New York Ct.
July 27	Timothy Allen Kehoe Patricia Ann Alexander	Proctor Proctor
Aug. 8	Timothy Cod Griffin Kimberly Ann Hilder	Proctor Center Rutland
Aug. 17	John David Miglorie Catherine Lynn Supancic	Proctor Proctor
Aug. 17	Gerard Philip Levesque Gwendolyn Deborah Blodgett	Proctor East Barre
Aug. 31	Richard Burt Minzer II Merla Jean Center	Ohio Proctor
Sept. 6	Jose Rafael Velastegui Norma Rita Randall	Proctor Cavendish
Sept. 28	Greg Alan Smith Celeste Marie Nesto	N. Clarendon Proctor
Nov. 2	Joseph Anthony Piontek Joanne Christine Caggige	Rutland Proctor
Dec. 7	Bruce R. Carrington Linda C. Brown	Proctor Castleton

TOWN OF PROCTOR

DEATHS

Name of Decedent	Resident	Age	Date of Death
Haven V. Greene	Proctor	86	Feb 2
Frank Lebo	Proctor	76	Feb 18
John H. Smyrski	Proctor	75	April 11
Elizabeth R. Gurbacs	Proctor		April 23
John M. Wojcik	Proctor	75	May 26
Anna M. Chaplin	Proctor	76	June 2
Mildred G. Fredette	Proctor	82	June 10
Catherine M. Haley	Proctor	78	July 29
Natalie M. Gatti	Proctor	73	Aug. 28
Michael R. Chuse	Proctor	49	Oct. 30
Anna F. Pomainville	Proctor	71	Nov. 9
John J. Mazut	Proctor	73	Nov. 22
Ellen L. Janoski	Proctor	57	Dec. 5
Mary M. Bauer	Proctor	75	Dec. 14
Archie E. Ratti	Proctor	86	Dec. 16
Sophie P. Parker	Proctor	72	Dec. 19

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
AS OF AND FOR THE YEAR ENDED JUNE 30, 1991

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SILISKI & BUZZELL, P.C.

Certified Public Accountants

Report of Independent Certified Public Accountants

To the Board of School Directors
Town of Proctor, Vermont School District
Proctor, Vermont

We have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Proctor, Vermont School District as of June 30, 1991, and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the Town of Proctor, Vermont School District management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town of Proctor, Vermont School District has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

As described in Note 4, the Town of Proctor, Vermont School District has not recorded an obligation for compensated future absences of its professionals as required by generally accepted accounting principles.

In our opinion, except for the effects, if any, of the matters discussed in paragraphs three and four, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Proctor, Vermont School District as of June 30, 1991 and the results of operations and the cash flows of its proprietary and similar trust fund types for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Town of Proctor, Vermont School District as of June 30, 1991 and the results of operations of such funds and the cash flows of individual proprietary and similar trust funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying financial information listed as supporting Schedules 3, 4 and 5 in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Proctor, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds, taken as a whole.

October 10, 1991
Rutland, Vermont
Reg. No. 119

Siliski & Buzzell P.C.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT A

COMBINED BALANCE SHEET

ALL FUND TYPES	Governmental	Proprietary	Fiduciary	Memorandum Only
JUNE 30, 1991	Fund Types	Fund Types	Fund Types	
	General	Enterprise	Trust and	
	Fund	Fund	Agency Funds	Total
ASSETS				
CASH				
Petty Cash	\$ 152	\$ -	\$ -	\$ 152
Checking	159,262	4,304	32,433	195,999
Savings	-	-	78,430	78,430
Total Cash	159,414	4,304	110,863	274,581
INVESTMENTS	-	-	55,108	55,108
ACCOUNTS RECEIVABLE	-	1,035	-	1,035
INVENTORY	-	2,352	-	2,352
DUE FROM OTHER FUNDS	1,148	-	8,571	9,719
TOTAL ASSETS	\$160,562	\$7,691	\$174,542	\$342,795
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts Payable	\$ 17,662	\$ -	\$ 750	\$ 18,412
Due to Other Funds	300	697	8,721	9,718
Other Payroll Withholdings	9,471	-	-	9,471
Amount Owning to Student Organizations	-	-	30,685	30,685
Accrued Payroll	101,420	1,955	-	103,375
Accrued Expenses	7,759	150	-	7,909
Total Liabilities	136,612	2,802	40,156	179,570
FUND EQUITY				
Retained Earnings	-	4,889	-	4,889
Fund Balances:				
Reserved	-	-	42,075	42,075
Unreserved:				
Designated	1,403	-	47,102	48,505
Undesignated	22,547	-	45,209	67,756
Total Fund Equity	23,950	4,889	134,386	163,225
TOTAL LIABILITIES AND FUND EQUITY	\$160,562	\$7,691	\$174,542	\$342,795

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT B

COMBINED STATEMENT OF REVENUES,

EXPENDITURES AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	YEAR ENDED JUNE 30, 1991	Governmental Fund Types	Fiduciary Fund Types	Memorandum Only
		General Fund	Expendable Trust Funds	Total
REVENUES				
Property Taxes		\$1,159,631	\$ -	\$1,159,631
State Aid		772,462	-	772,462
Other		141,259	132,942	274,201
Total Revenues		2,073,352	132,942	2,206,294
EXPENDITURES				
Regular Instruction		1,172,490	-	1,172,490
Athletics		30,189	-	30,189
Special Education		125,312	-	125,312
Vocational Instruction		45,828	-	45,828
Guidance Service		77,233	-	77,233
Health Services		32,356	-	32,356
Library Services		67,042	-	67,042
General Administration		84,448	-	84,448
School Administration		162,034	-	162,034
Fiscal Services		20,724	-	20,724
Building Maintenance		191,778	-	191,778
Grounds Maintenance		1,123	-	1,123
Vehicle Operation and Maintenance		1,691	-	1,691
Student Transportation		51,631	-	51,631
Food Service Operation		6,570	-	6,570
Other Expenses		-	130,664	130,664
Total Expenditures		2,070,449	130,664	2,201,113
EXCESS OF REVENUES OVER EXPENDITURES		2,903	2,278	5,181
OTHER SOURCES - TRANSFER IN		-	57	57
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES		2,903	2,335	5,238
FUND BALANCE - BEGINNING OF YEAR		21,047	84,505	105,552
FUND BALANCE - END OF YEAR		\$ 23,950	\$ 86,840	\$ 110,790
See notes to financial statements.				

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT C

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	\$1,159,880	\$1,159,631	\$ (249)
State Aid	732,463	772,462	39,999
Other	145,565	141,259	(4,306)
Total Revenues	2,037,908	2,073,352	35,444
EXPENDITURES			
Regular Instruction	1,150,988	1,172,490	(21,502)
Athletics	36,048	30,189	5,859
Special Education	127,232	125,312	1,920
Vocational Instruction	61,104	45,828	15,276
Guidance Service	77,400	77,233	167
Health Services	32,788	32,356	432
Library Services	74,443	67,042	7,401
General Administration	85,593	84,448	1,145
School Administration	159,699	162,034	(2,335)
Fiscal Services	18,400	20,724	(2,324)
Building Maintenance	178,915	191,778	(12,863)
Grounds Maintenance	1,400	1,123	277
Vehicle Operation and Maintenance	2,155	1,691	464
Student Transportation	50,000	51,631	(1,631)
Food Service Operation	6,500	6,570	(70)
Debt Service	14,602	-	14,602
Total Expenditures	2,077,267	2,070,449	6,818
Excess (Deficiency) of Revenues Over Expenditures	\$ (39,359)	\$ 2,903	\$ 42,262

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/FUND BALANCE
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 YEAR ENDED JUNE 30, 1991

EXHIBIT D

	Proprietary Fund Type Enterprise Fund	Exhibit K Fiduciary Fund Type Nonexpendable Trust Funds	Memorandum Only Total
REVENUES			
Food and Milk Sales	\$49,671	\$ -	\$49,671
State of Vermont	21,717	-	21,717
Interest Income	146	3,533	3,679
Miscellaneous	138	-	138
Total Revenues	<u>71,672</u>	<u>3,533</u>	<u>75,205</u>
EXPENSES			
Food and Milk	30,615	-	30,615
Wages	32,316	-	32,316
Supplies	3,205	-	3,205
Payroll Taxes	2,408	-	2,408
Insurance	2,705	-	2,705
Equipment	3,386	-	3,386
Repairs and Maintenance	1,811	-	1,811
Retirement	368	-	368
Miscellaneous	168	1,517	1,685
Total Expenses	<u>76,982</u>	<u>1,517</u>	<u>78,499</u>
INCOME (LOSS) FROM OPERATIONS	<u>(5,310)</u>	<u>2,016</u>	<u>(3,294)</u>
NON-OPERATING REVENUES (EXPENSES)			
Federal Commodities Revenue	7,172	-	7,172
Federal Commodities Expense	<u>(7,172)</u>	<u>-</u>	<u>(7,172)</u>
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>-</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(5,310)</u>	<u>2,016</u>	<u>(3,294)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfer In	6,500	-	6,500
Other Uses - Transfer Out	<u>-</u>	<u>(57)</u>	<u>(57)</u>
Total Other Financing Sources (Uses)	<u>6,500</u>	<u>(57)</u>	<u>6,443</u>
NET INCOME (LOSS)	1,190	1,959	3,149
RETAINED EARNINGS/FUND BALANCE, BEGINNING OF YEAR	<u>3,699</u>	<u>45,587</u>	<u>49,286</u>
RETAINED EARNINGS/FUND BALANCE, END OF YEAR	<u>\$ 4,889</u>	<u>\$47,546</u>	<u>\$52,435</u>
See notes to financial statements.			

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1991

EXHIBIT E

	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Nonexpendable Trust Funds	Memorandum Only Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Students and Adults	\$49,810	\$ -	\$49,810
Cash Payments for Goods and Services	(35,139)	-	(35,139)
Cash Payments for Other Operating Expenses	(5,365)	-	(5,365)
Cash Payments to/on behalf of Employees	(37,468)	-	(37,468)
Cash Payments for Awards	-	(1,535)	(1,535)
Other Revenues	<u>23,585</u>	<u>-</u>	<u>23,585</u>
Net Cash Used in Operating Activities	<u>(4,577)</u>	<u>(1,535)</u>	<u>(6,112)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating Transfers Out to Other Funds	-	(57)	(57)
Operating Transfers In from Other Funds	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>6,500</u>	<u>(57)</u>	<u>6,443</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on Investments	<u>146</u>	<u>3,533</u>	<u>3,679</u>
Net Cash Provided by Investing Activities	<u>146</u>	<u>3,533</u>	<u>3,679</u>
NET INCREASE (DECREASE) IN CASH	2,069	1,941	4,010
CASH - BEGINNING OF YEAR	<u>2,235</u>	<u>46,355</u>	<u>48,590</u>
CASH - END OF YEAR	<u>\$ 4,304</u>	<u>\$48,296</u>	<u>\$52,600</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Fund Accounting - The accounts of the School District have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. The School District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into five general funds types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

PROPRIETARY FUNDS

Enterprise Fund - The Enterprise Fund (Food Service Fund) is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School District in a trustee capacity or as an agency for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust Funds, Nonexpendable Trust Funds and Agency Funds, as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expendable Trust Funds - These are accounted for in essentially the same manner as governmental funds.

Nonexpendable Trust Funds - These are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

Agency Funds - These are custodial in nature (assets equal liabilities) and do not involve measurement or results of operation.

- B. Fixed Assets - Fixed assets are recorded as expenses paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles requires that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The School District, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.
- C. Basis of Accounting - The modified accrual basis of accounting is used by all governmental fund types, trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
- D. Inventories - There are no inventories recorded within the General Fund. All inventory items such as textbook or instructional supplies are considered to be expenses paid at the time of purchase.
- E. Budgets and Budgetary Accounting - The principals, through and with the review committee, submit to the Board of School Directors a proposed operating budget for the next fiscal year. The proposed budget is published and warned in the annual budget meeting and is distributed to the voters of the school district. The operating budget was discussed at the annual meeting on May 16, 1990 and was legally enacted on the same date.
- F. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Total Columns on Combined Statements - Overview - Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations, or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. PENSION PLAN

The School District has a pension plan which covers all eligible nonprofessional full-time permanent and active employees. The contribution rate for each eligible employee is equal to 4% of their compensation which is also matched by the employee. The School District's contribution is based on the employee's annual salary as of September 1 each year. Participating employees are fully vested. The pension plan was written on June 30, 1975.

3. COMPENSATED ABSENCES

Employees of the School District are entitled to paid sick days depending on length of service and other factors. The School District's policy is to recognize compensated absences when actually paid to employees and, accordingly, no liability has been recorded in the accompanying financial statements. This is a departure from generally accepted accounting principles. Generally accepted accounting principles require that a liability for compensated absences be recorded by the School District since they meet the applicable conditions for such liability.

4. CHARLES A. FIELD SCHOLARSHIP

The School District is the holder of a perpetual scholarship known as the Charles A. Field Scholarship. This scholarship is held and maintained in the Middlebury College's Endowment Fund. Income earned on the Endowment Fund is available for scholarship awards to Middlebury College. Total undistributed interest income as of June 30, 1991 totaled \$7,591.85.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT F

GENERAL FUND

STATEMENT OF REVENUES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
PROPERTY TAXES			
Operations	\$1,145,278	\$1,145,420	\$ 142
Conversion	<u>14,602</u>	<u>14,211</u>	<u>(391)</u>
Total Property Taxes	<u>1,159,880</u>	<u>1,159,631</u>	<u>(249)</u>
STATE AID			
General Aid	665,000	698,630	33,630
Vocational Transportation	1,200	1,494	294
Special Education	34,000	19,696	(14,304)
Special Education Intensive	-	19,346	19,346
Handicapped Class	13,200	13,164	(36)
Drivers Education	1,500	2,314	814
Vocational Educational Reimbursement	17,563	16,338	(1,225)
Special Education Aid Reimbursement	<u>-</u>	<u>1,480</u>	<u>1,480</u>
Total State Aid	<u>732,463</u>	<u>772,462</u>	<u>39,999</u>
OTHER			
Contributions	-	3,351	3,351
Tuition	139,565	106,074	(33,491)
Athletic Receipts	3,000	3,508	508
Interest Income	-	10,803	10,803
PFP Personnel Assistance	3,000	-	(3,000)
VSBIT Health Insurance Rebate	-	16,707	16,707
Dividends	-	769	769
Miscellaneous	<u>-</u>	<u>47</u>	<u>47</u>
Total Other	<u>145,565</u>	<u>141,259</u>	<u>(4,306)</u>
TOTAL REVENUES	<u>\$2,037,908</u>	<u>\$2,073,352</u>	<u>\$35,444</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT G

GENERAL FUND

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
REGULAR INSTRUCTION			
Salaries	\$ 903,572	\$ 928,468	\$(24,896)
Substitutes	9,000	9,593	(593)
Group Health Insurance	80,763	76,444	4,319
Social Security	69,812	72,781	(2,969)
Unemployment Insurance	500	22	478
Tuition Reimbursement	5,000	2,055	2,945
Disability Insurance	5,039	5,074	(35)
Professional Services	1,925	2,633	(708)
Special Police	370	-	370
Repairs and Maintenance	11,665	9,354	2,311
Communications	500	286	214
Printing/Binding	1,500	839	661
Classroom Supplies	30,194	31,570	(1,376)
Books/Periodicals	24,371	24,165	206
Equipment Replacement	3,000	4,290	(1,290)
Dues/Memberships	2,195	1,095	1,100
Manipulatives	1,582	1,554	28
Tuition - Adult Education	-	1,585	(1,585)
Drug and Alcohol Grant	-	682	(682)
Total Regular Instruction	1,150,988	1,172,490	(21,502)
ATHLETICS			
Salaries - Coaches	17,732	13,910	3,822
Social Security	1,356	1,064	292
Special Police	1,100	345	755
Repairs and Maintenance	225	124	101
Communications	900	1,387	(487)
Printing/Binding	100	-	100
Purchased Services/Officials	7,000	5,615	1,385
Supplies	4,600	4,484	116
Books/Periodicals	160	40	120
Equipment Replacement	2,175	2,188	(13)
Dues and Fees	700	1,032	(332)
Total Athletics	36,048	30,189	5,859

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

GENERAL FUND

EXHIBIT G

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
SPECIAL EDUCATION			
Salaries	78,062	75,078	2,984
Substitutes	425	470	(45)
Group Health Insurance	5,345	5,945	(600)
Social Security	6,004	5,780	224
Retirement	450	-	450
Disability Insurance	455	540	(85)
Purchased Services - EEEP	3,000	3,000	-
Purchased Services - Speech	7,178	7,178	-
Purchased Services - Psych	1,000	2,798	(1,798)
Purchased Services - Audiological	-	46	(46)
Student Assistance Program	6,000	6,694	(694)
Integration Specialist	1,500	1,500	-
Occupational Therapy	500	326	174
Special Education Administrator	2,500	2,500	-
Testing Services	2,000	1,175	825
Student Transportation	800	906	(106)
Tuition	9,488	7,778	1,710
Supplies	875	529	346
Books/Periodicals	400	270	130
Equipment Replacement	1,250	2,662	(1,412)
Audiovisual Materials	-	137	(137)
Total Special Education	127,232	125,312	1,920
VOCATIONAL INSTRUCTION	61,104	45,828	15,276
GUIDANCE SERVICE			
Salaries	55,781	56,345	(564)
Group Health Insurance	6,866	6,267	599
Social Security	4,268	4,310	(42)
Tuition Reimbursement	-	475	(475)
Disability Insurance	341	257	84
Repairs and Maintenance	2,250	2,824	(574)
Telephone/Postage	2,300	2,016	284
Printing/Binding	1,100	685	415
Travel	75	18	57
Supplies	2,150	1,305	845
Books/Periodicals	929	637	292
Equipment Replacement	590	500	90
Dues/Memberships	50	5	45
Diagnostic Testing	700	959	(259)

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT G

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
GUIDANCE SERVICE (Continued)			
Audiovisual Materials	-	90	(90)
Retirement	-	499	(499)
Staff Training	-	41	(41)
Total Guidance Service	77,400	77,233	167
HEALTH SERVICES			
Salaries	25,787	25,787	-
Substitutes	225	135	90
Group Health Insurance	3,924	3,657	267
Social Security	1,990	1,983	7
Disability Insurance	157	157	-
Repairs and Maintenance	50	-	50
Supplies	495	511	(16)
Books/Periodicals	75	59	16
Audiovisual Materials	20	-	20
Equipment Replacement	35	37	(2)
Dues/Memberships	30	30	-
Total Health Services	32,788	32,356	432
LIBRARY SERVICES			
Salaries	48,785	45,427	3,358
Substitutes	270	383	(113)
Group Health Insurance	3,924	2,968	956
Social Security	3,753	3,875	(122)
Disability Insurance	346	330	16
Repairs and Maintenance	1,800	1,095	705
Telecommunications	-	208	(208)
Printing/Binding	250	68	182
Supplies	1,950	1,773	177
Books/Periodicals	6,800	5,880	920
Audiovisual Material	3,550	2,213	1,337
Equipment Replacement	1,900	2,573	(673)
Dues/Memberships	115	45	70
Communications/Postage	1,000	204	796
Total Library Services	74,443	67,042	7,401
GENERAL ADMINISTRATION			
Board Members' Salaries	5,000	4,334	666
Social Security	383	331	52
Advertising	2,700	5,444	(2,744)

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT G

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL ADMINISTRATION (Continued)			
Travel	350	35	315
Board Operating Supplies	600	719	(119)
Dues and Fees	1,150	1,150	-
Board Secretary Salary	1,000	665	335
Social Security	69	45	24
Legal Services	3,500	584	2,916
Professional Services - Audit	5,300	5,600	(300)
Supervisory Union Fee	65,541	65,541	-
Total General Administration	85,593	84,448	1,145
SCHOOL ADMINISTRATION			
Salaries	121,845	123,737	(1,892)
Group Health Insurance	11,972	11,300	672
Social Security	9,321	9,492	(171)
Retirement	1,235	1,344	(109)
Tuition Reimbursement	-	374	(374)
Disability Insurance	571	535	36
Repairs and Maintenance	2,550	2,864	(314)
Communications/Postage	5,700	6,296	(596)
Travel	75	48	27
Supplies	2,950	2,738	212
Books/Periodicals	300	112	188
Dues/Memberships	180	194	(14)
Equipment Replacement	3,000	3,000	-
Total School Administration	159,699	162,034	(2,335)
FISCAL SERVICES			
Treasurer's Office	14,000	14,000	-
Supplies	900	2,018	(1,118)
Interest	3,500	4,706	(1,206)
Total Fiscal Services	18,400	20,724	(2,324)
BUILDING MAINTENANCE			
Salaries	60,294	62,020	(1,726)
Temporary Salaries	4,666	-	4,666
Group Health Insurance	8,300	8,198	102
Social Security	4,970	4,770	200
Retirement	1,350	667	683
Workmen's Compensation Insurance	6,372	14,097	(7,725)
Unemployment Compensation	3	2,092	(2,089)

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT G

GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
BUILDING MAINTENANCE (Continued)			
Disability Insurance	356	284	72
Water	500	500	-
Snow Removal	2,000	2,000	-
Boiler Alarm	445	282	163
Equipment Replacement	1,530	1,497	33
Repairs and Maintenance	14,066	13,889	177
Refuse Removal	7,300	7,095	205
Equipment Rental	250	147	103
Property/Liability Insurance	13,187	8,174	5,013
Travel	125	378	(253)
Supplies	9,001	9,112	(111)
Electricity	21,500	23,054	(1,554)
Bottled Gas	100	57	43
Heating Oil	20,000	24,609	(4,609)
Other Supplies	2,600	2,103	497
Roof Repair	-	3,525	(3,525)
Asbestos Projects	-	3,228	(3,228)
Total Building Maintenance	178,915	191,778	(12,863)
GROUNDS MAINTENANCE	1,400	1,123	277
VEHICLE OPERATION AND MAINTENANCE			
Repairs and Maintenance	1,000	456	544
Insurance	1,005	1,079	(74)
Supplies - Fuel	150	156	(6)
Total Vehicle Operation and Maintenance	2,155	1,691	464
STUDENT TRANSPORTATION			
Contract Services	50,000	51,631	(1,631)
FOOD SERVICE OPERATION			
Food Service Fund	6,500	6,570	(70)
DEBT SERVICE			
Bonds - Conversion	14,602	-	14,602
TOTAL EXPENDITURES	\$2,077,267	\$2,070,449	\$ 6,818

See notes to financial statements.

FIDUCIARY FUNDS

Expendable Trust Funds - These funds are used to account for assets held by the School in a trustee capacity where the principal and income may be expended. The funds are as follows:

- Roof Account Fund
- Art Fund
- Mortimer R. Proctor Fund
- PFP Activity Fund #1
- PFP Activity Fund #2
- Robert S. Martel Fund
- Florence Mead Fund
- Pentkowski Fund

Agency Funds - These funds account for assets expensed and transferred from other funds and also assets held for particular organizations or held by the respective trusts. The funds are as follows:

Student Activity Funds

Nonexpendable Trust Funds - The principal of these funds are restricted and cannot be expended. The income generated by the restricted principal is used for specific purposes as defined in the trust agreements. These are as follows:

- PFP Personnel Assistance Fund
- PFP Student Scholarship Fund
- Buzzell - Gallus Soccer Award Fund
- Petofi Hungarian Society Scholarship Fund
- Mary A. Marfuggi Scholarship Fund

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT H

FIDUCIARY FUND TYPES

EXPENDABLE TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1991

	Roof Account Fund	Art Fund	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Activity (High School) Funds	Activity (Elementary School) Funds	Robert S. Martel Fund	Florence Mead Fund	Pentkowski Fund	Total
<u>ASSETS</u>											
CASH											
Checking	\$ -	\$ -	\$ -	\$1,748	\$ -	\$21,146	\$9,539	\$ -	\$ -	\$ -	\$ 32,433
Savings	<u>1,136</u>	<u>70</u>	<u>27,948</u>	<u>2,004</u>	<u>36,760</u>	<u>-</u>	<u>-</u>	<u>3,324</u>	<u>-</u>	<u>-</u>	<u>71,242</u>
Total Cash	<u>1,136</u>	<u>70</u>	<u>27,948</u>	<u>3,752</u>	<u>36,760</u>	<u>21,146</u>	<u>9,539</u>	<u>3,324</u>	<u>-</u>	<u>-</u>	<u>103,675</u>
INVESTMENTS											
Certificates of Deposit	<u>14,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,000</u>
DUE FROM OTHER FUNDS	<u>-</u>	<u>-</u>	<u>910</u>	<u>5,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>57</u>	<u>8,571</u>
88 TOTAL ASSETS	<u>\$15,136</u>	<u>\$70</u>	<u>\$28,858</u>	<u>\$9,356</u>	<u>\$36,760</u>	<u>\$21,146</u>	<u>\$9,539</u>	<u>\$3,324</u>	<u>\$2,000</u>	<u>\$57</u>	<u>\$126,246</u>
<u>LIABILITIES AND FUND BALANCE</u>											
LIABILITIES											
Amount Owng to Student Organizations	\$ -	\$ -	\$ -	\$ -	\$ -	\$21,146	\$9,539	\$ -	\$ -	\$ -	\$ 30,685
Due to Other Funds	<u>2,490</u>	<u>-</u>	<u>2,000</u>	<u>4,231</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,721</u>
Total Liabilities	<u>2,490</u>	<u>-</u>	<u>2,000</u>	<u>4,231</u>	<u>-</u>	<u>21,146</u>	<u>9,539</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,406</u>
FUND BALANCE											
Unreserved:											
Designated	<u>12,646</u>	<u>70</u>	<u>26,858</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>57</u>	<u>41,631</u>
Undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,125</u>	<u>36,760</u>	<u>-</u>	<u>-</u>	<u>3,324</u>	<u>-</u>	<u>-</u>	<u>45,209</u>
Total Fund Balance	<u>12,646</u>	<u>70</u>	<u>26,858</u>	<u>5,125</u>	<u>36,760</u>	<u>-</u>	<u>-</u>	<u>3,324</u>	<u>2,000</u>	<u>57</u>	<u>86,840</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$15,136</u>	<u>\$70</u>	<u>\$28,858</u>	<u>\$9,356</u>	<u>\$36,760</u>	<u>\$21,146</u>	<u>\$9,539</u>	<u>\$3,324</u>	<u>\$2,000</u>	<u>\$57</u>	<u>\$126,246</u>

See notes to financial statements.

FIDUCIARY FUND TYPES

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 1991

	Roof Account Fund	Art Fund	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Robert S. Martel Fund	Florence Mead Fund	Pentkowski Fund	Total
REVENUES									
Interest Earned:									
Checking	\$ -	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ 125
Savings Account	255	-	1,252	141	863	185	-	-	2,696
Certificates of Deposit	668	-	-	-	1,150	-	-	-	1,818
Trust Funds	-	-	91,156	-	35,147	-	-	-	126,303
Contributions	-	-	-	-	-	-	2,000	-	2,000
Total Revenues	<u>923</u>	<u>-</u>	<u>92,408</u>	<u>266</u>	<u>37,160</u>	<u>185</u>	<u>2,000</u>	<u>-</u>	<u>132,942</u>
EXPENDITURES									
Awards	-	-	-	-	-	150	-	-	150
Bank Charges	-	-	-	12	-	-	-	-	12
Administrative and Teacher Travel	-	-	-	3,742	-	-	-	-	3,742
Tuition Reimbursement	-	-	-	380	-	-	-	-	380
Roof Repair	2,490	-	-	-	-	-	-	-	2,490
History Trip	-	-	-	100	-	-	-	-	100
Other (Schedules Attached)	-	-	84,864	38,926	-	-	-	-	123,790
Total Expenditures	<u>2,490</u>	<u>-</u>	<u>84,864</u>	<u>43,160</u>	<u>-</u>	<u>150</u>	<u>-</u>	<u>-</u>	<u>130,664</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,567)	-	7,544	(42,894)	37,160	35	2,000	-	2,278
OTHER SOURCES - TRANSFER FROM NONEXPENDABLE TRUST FUND	-	-	-	-	-	-	-	57	57
PFP ACTIVITY FUNDS	-	-	-	43,265	(43,265)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(1,567)	-	7,544	371	(6,105)	35	2,000	57	2,335
FUND BALANCE - BEGINNING OF YEAR	<u>14,213</u>	<u>70</u>	<u>19,314</u>	<u>4,754</u>	<u>42,865</u>	<u>3,289</u>	<u>-</u>	<u>-</u>	<u>84,505</u>
FUND BALANCE - END OF YEAR	<u>\$12,646</u>	<u>\$70</u>	<u>\$26,858</u>	<u>\$ 5,125</u>	<u>\$36,760</u>	<u>\$3,324</u>	<u>\$2,000</u>	<u>\$57</u>	<u>\$ 86,840</u>
See notes to financial statements.									

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT J

FIDUCIARY FUND TYPES

NONEXPENDABLE TRUST FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1991

	Buzzell- Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Petofi Hungarian Society Scholarship Fund	Mary A. Marfuggi Scholarship Fund	Total
<u>ASSETS</u>						
CASH						
Savings	\$2,038	\$ 4,448	\$ 702	\$ -	\$ -	\$ 7,188
INVESTMENTS						
Certificates of Deposit	-	22,995	6,400	7,442	4,271	41,108
TOTAL ASSETS	\$2,038	\$27,443	\$7,102	\$7,442	\$4,271	\$48,296
<u>LIABILITIES AND FUND BALANCE</u>						
ACCOUNTS PAYABLE	\$ -	\$ -	\$ 600	\$ 150	\$ -	\$ 750
FUND BALANCE						
Reserved	2,038	23,000	6,400	6,785	3,852	42,075
Unreserved - Designated	-	4,443	102	507	419	5,471
Total Fund Balance	2,038	27,443	6,502	7,292	4,271	47,546
TOTAL LIABILITIES AND FUND BALANCE	\$2,038	\$27,443	\$7,102	\$7,442	\$4,271	\$48,296

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

EXHIBIT K

FIDUCIARY FUND TYPES

NONEXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES

AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 1991

	Buzzell- Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Petofi Hungarian Society Scholarship Fund	Mary A. Marfuggi Scholarship Fund	Total
REVENUES						
Interest Earned:						
Savings	\$ 118	\$ 188	\$ 30	\$ -	\$ -	\$ 336
Certificates of Deposit	-	1,797	505	560	335	3,197
Total Revenues	118	1,985	535	560	335	3,533
EXPENSES						
Awards	167	-	1,200	150	-	1,517
Total Expenses	167	-	1,200	150	-	1,517
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(49)	1,985	(665)	410	335	2,016
OTHER USES - TRANSFER TO EXPENDABLE TRUST FUND	-	(57)	-	-	-	(57)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(49)	1,928	(665)	410	335	1,959
FUND BALANCE - BEGINNING OF YEAR	2,087	25,515	7,167	6,882	3,936	45,587
FUND BALANCE - END OF YEAR	\$2,038	\$27,443	\$6,502	\$7,292	\$4,271	\$47,546

See notes to financial statements.

STUDENT ACTIVITY FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1991

	Balance 6/30/90	Receipts	Disbursements	Balance 6/30/91
<u>High School</u>				
Athletic Account	\$ 264	\$ 5,921	\$ 5,508	\$ 677
P. H. S. Library	(1)	578	550	27
Honor Society	12	549	314	247
Class of 1985	697	37	-	734
Class of 1986	20	1	-	21
Class of 1990	36	10	68	(22)
Class of 1991	2,237	4,126	6,146	217
Class of 1992	999	3,113	2,162	1,950
Class of 1993	517	1,183	562	1,138
Class of 1994	-	648	146	502
Class of 1996	328	17	-	345
Class of 1998	88	5	-	93
Activity Interest	-	1,061	1,061	-
Guidance	(21)	283	216	46
Music Account	15	766	564	217
Assembly Committee	(72)	419	347	-
S.A.D.D.	3	-	-	3
School Store	22	1	-	23
Petty Cash	211	1,019	1,199	31
Proctorian 1989	(2)	2	-	-
Proctorian 1990	1,075	-	1,075	-
Proctorian 1991	-	4,481	4,150	331
Home Economics	2	275	277	-
Drama	51	3	-	54
Cheerleaders	190	532	702	20
Close-Up	700	37	-	737
PHS Copy Machine	39	2	-	41
Student Council	1,146	1,176	1,055	1,267
Summer School	1,622	507	192	1,937
Boys Summer Basketball	66	2,305	1,085	1,286
Girls Summer Basketball	(25)	585	468	92
Girls Summer Soccer	461	2,504	250	2,715
Candy Sale	267	-	267	-
Robin Chuse Memorial Fund	1,077	73	-	1,150
PHS Weight Room	132	28	-	160
Peer Leader	196	629	598	227
French Club	6	-	-	6
Junior High Class	758	1,770	2,095	433
JET's	248	-	248	-
French Trip	-	4,211	-	4,211
Applied Math	192	3	133	62
U. S. History Trip	-	4,442	4,442	-
Gym/Grounds/Building	-	168	-	168
Total	<u>\$13,556</u>	<u>\$43,470</u>	<u>\$35,880</u>	<u>\$21,146</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

SCHEDULE 2

STUDENT ACTIVITY FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1991

Elementary School	Balance 6/30/90	Receipts	Disbursements	Balance 6/30/91
School Store	\$ 145	\$ 586	\$ 694	\$ 37
Activity Fund	92	7,981	6,976	1,097
Library	237	1,088	1,005	320
Fourth Grade Class	88	103	-	191
Reading and Challenge	34	-	34	-
Booster Club	763	6,969	6,405	1,327
Martins Grocery	32	-	32	-
Arbor Day - Tree	18	-	18	-
Science Grant Fund	277	-	65	212
Artist-in-Residence	1,089	-	50	1,039
Playground	-	5,805	1,884	3,921
Third Grade - Whale Watch	-	4,886	3,671	1,215
Miscellaneous	84	158	62	180
Total	<u>\$2,859</u>	<u>\$27,576</u>	<u>\$20,896</u>	<u>\$9,539</u>
See notes to financial statements.				

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

SCHEDULE 3

PFP ACTIVITY FUND #2

SCHEDULE OF REVENUES

YEAR ENDED JUNE 30, 1991

Mary H. Proctor Trust - u/w FBO Proctor Hospital

8/14/90	\$ 757
11/14/90	718
2/15/91	734
5/15/91	723

Total	<u>2,932</u>
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Mary H. Proctor Trust - u/w FBO Village of Proctor

8/14/90	5,061
2/15/91	4,762

Total	<u>9,823</u>
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Redfield Proctor Trust - u/w FBO Proctor Hospital

8/14/90	1,829
11/14/90	1,665
2/15/91	1,780
5/15/91	1,855

Total	<u>7,129</u>
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Redfield Proctor Trust - u/w FBO Village of Proctor

8/14/90	7,816
2/15/91	7,447

Total	<u>15,263</u>
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TOTAL TRUST INCOME

\$35,147

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICTSCHEDULE 4MORTIMER R. PROCTOR FUNDSCHEDULE OF EXPENDITURESYEAR ENDED JUNE 30, 1991

ELEMENTARY MUSIC EQUIPMENT	\$ 925
ELEMENTARY SCHOOL COMPUTER EQUIPMENT	3,808
ELEMENTARY SCHOOL SUPPLIES	267
ELEMENTARY SCHOOL ART PRINTS	24
ELEMENTARY SCHOOL PHONE SYSTEM	2,628
HIGH SCHOOL COMPUTER EQUIPMENT	3,119
HIGH SCHOOL MUSIC EQUIPMENT	13,207
HIGH SCHOOL ART PRINTS	502
LIBRARY COMPUTER EQUIPMENT	1,090
SCHOOL ADMINISTRATION COMPUTER EQUIPMENT	564
SCHOOL ADMINISTRATION FURNITURE AND FIXTURES	8,191
GRADUATION	600
CHECK COSTS	12
PLAYGROUND	47,251
SOCCER CAMP	1,320
BASKETBALL CAMP	1,000
WEIGHT ROOM EQUIPMENT	356
Total Expenditures	<u>\$84,864</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICTSCHEDULE 5PFP ACTIVITY FUND #1SCHEDULE OF EXPENDITURESYEAR ENDED JUNE 30, 1991

FIFTH AND SIXTH GRADE CURRICULUM DEVELOPMENT	\$ 807
BASKETBALL AND SOCCER CAMPS	1,615
CONFERENCES AND MEETINGS	5,436
HIGH SCHOOL SUMMER SCHOOL	5,516
ELEMENTARY SUMMER SCHOOL	4,478
PROFESSIONAL DUES AND MEMBERSHIPS	1,132
ADMINISTRATION	1,500
WORKSHOPS	844
SOCIAL STUDIES EVALUATION	1,327
HEALTH CURRICULUM	655
PSAT/SAT REVIEW	484
INTERDISCIPLINARY UNIT	2,472
MUSIC TRIP	1,739
ADVISORS, COACHES, HEAD TEACHER	3,660
MIDDLE SCHOOL STUDY SKILLS	678
THIRD GRADE READING PROGRAM	710
MIDDLE SCHOOL PLANNING DAY	315
HISTORY FIELD TRIP	1,215
BICENTENNIAL SCHOOLS PROGRAM	685
WHALE WATCH	188
READING CONSULTANTS	1,599
TECHNICAL ENGLISH CURRICULUM	300
SUMMER '90 COMPUTER WORK	1,150
BANK CHARGES	12
SEVENTH AND EIGHTH GRADE INTEGRATION	409
Total Expenditures	<u>\$38,926</u>

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT BUDGET STATUS REPORT

	91/92 BUDGET	STATUS @ 12/31/91	BALANCE
=====			
STATE RECEIPTS:			
General State Aid	672,394	464,174	208,220
Driver Education	1,500	0	1,500
Vocational Tuition Reimb.	24,154	0	24,154
Vocational Trans. Reimb.	0	0	0
Special Ed	81,503	62,270	19,233
Total State Receipts	779,551	526,444	253,107
LOCAL RECEIPTS:			
Tuition Income	97,600	56,429	41,171
Barstow	6,000	0	6,000
Athletic Receipts	3,500	804	2,696
Interest/Dividends	6,000	2,613	3,387
PPF Personnel Assistance	3,000	0	3,000
Local Taxes - Operations	1,184,728	459,910	724,818
Local Taxes - Conversion	14,211	0	14,211
Total Local Receipts	1,315,039	519,756	795,283
RESERVED FUNDS TO OPEN	51,109	0	51,109
TOTAL RECEIPTS	2,145,699	1,046,200	1,099,499
=====			
RECAP OF EXPENSES			
1100 Regular Instruction	1,225,781	565,265	660,516
1120 Athletics	32,223	10,904	21,319
1210 Special Education	131,621	64,880	66,741
1300 Vocational Education	22,914	24,830	(1,916)
2120 Guidance	82,087	41,144	40,943
2130 Health Service	34,823	17,230	17,593
2220 Library/Media Service	77,895	35,130	42,765
2300 General Administration	87,333	68,430	18,903
2400 School Administration	170,465	85,263	85,202
2510 Fiscal Service	20,400	354	20,046
2540 Building Maintenance	181,609	73,703	107,906
2650 Vehicle Maintenance	2,337	361	1,976
2550 Student Transportation	55,500	26,708	28,792
2560 Food Service Contribution	6,500	3,000	3,500
5000 Debt Service	14,211	0	14,211
TOTAL OPERATIONS	2,145,699	1,017,202	1,128,497
=====			
1100 REGULAR INSTRUCTION			
110 Salaries-regular	964,068	434,695	529,373
120 Salaries-substitutes	9,000	5,399	3,601
210 Group Health Ins.	92,106	37,239	54,867
220 Social Security	74,439	33,664	40,775
270 Tuition Reimb.	5,000	3,357	1,643
291 Disability Ins.	5,443	2,587	2,856
320 Prof. Educational Svc.	1,925	560	1,365
330 Special Police	250	0	250
430 Repairs & Maint. Svc.	12,370	5,836	6,534
530 Communications/Postage	600	760	(160)
550 Printing/Binding	1,500	942	558
561 Tuition-Adult Ed	0	250	(250)
610 Classroom Supplies	32,200	18,946	13,254
640 Books/Periodicals	22,398	18,140	4,258
660 Manipulatives	2,343	816	1,527
731 New Equipment	814	986	(172)
810 Dues & Fees	1,325	1,088	237
TOTAL REGULAR INSTRUCTION	1,225,781	565,265	660,516
=====			
1120 ATHLETICS			
110 Salaries-Coaches	15,000	1,878	13,122
220 Social Security	1,148	144	1,004
330 Special Police	600	0	600
430 Repairs & Maint. Svc.	100	0	100
530 Communications/Postage	1,000	715	285
550 Printing/Binding	75	0	75
590 Purchased Svc.-Officials	7,000	5,000	2,000
610 Supplies	4,600	2,241	2,359
640 Books/Periodicals	200	0	200
730 Equipment Replacement	1,450	0	1,450
810 Dues & Fees	1,050	926	124
TOTAL ATHLETICS	32,223	10,904	21,319
=====			

TOWN OF PROCTOR SCHOOL DISTRICT BUDGET STATUS REPORT

	91/92 BUDGET	STATUS @ 12/31/91	BALANCE
=====			
1210 SPECIAL EDUCATION			
=====			
1200 DIRECT INSTRUCTION			
110 Salaries-Reg.	70,806	34,666	36,140
120 Salaries-Temps/Subs	540	115	425
210 Group Health Insurance	6,486	2,255	4,231
220 Social Security	5,458	106	5,352
240 Employee Retirement	414	0	414
270 Continuing Education	0	402	(402)
291 Disability Ins.	424	241	183
320 EEEP Assessment-Instructional	12,753	6,473	6,280
610 Supplies	753	776	(23)
640 Books/Workbooks	673	659	14
650 Audio-Visual Materials	200	0	200
730 Equipment Replacement	374	0	374
TOTAL DIRECT INSTRUCTION	98,881	45,693	53,188
=====			
2100 STUDENT SUPPORT SERVICES			
2135 325 Occupational/Physical Therapy	500	0	500
2100 324 EEEP Assessment-Support	5,203	2,602	2,601
2142 322 Purchased Svcs.-Psych.	1,300	1,201	99
2142 330 Edu/Diagnostic Testing	1,700	0	1,700
2150 110 SPEECH - Salary, Teacher	13,500	2,719	10,781
111 SPEECH - Salary, Aide	0	2,112	(2,112)
210 SPEECH - Health Insurance	1,850	0	1,850
220 SPEECH - Social Security	1,504	370	1,134
250 SPEECH - Workers' Comp.	83	0	83
270 SPEECH - Continuing Education	0	0	0
580 SPEECH - Travel/Workshop/Conf	150	0	150
610 SPEECH - Materials	150	0	150
810 SPEECH - Dues	50	50	0
2153 320 Audiological Services	500	0	500
TOTAL STUDENT SUPPORT SERVICE	26,490	9,054	17,436
=====			
2420 320 Administration	4,813	10,014	(5,201)
2420 324 EEEP Assessment-Admin.	109	55	54
2420 321 Advertising	400	0	400
2420 322 Inservice Training	0	0	0
2540 324 EEEP Assessment-Maint.	128	64	64
2550 510 Student Transportation	800	0	800
TOTAL SPECIAL ED EXPENSE	131,621	64,880	66,741
=====			
1300 VOCATIONAL EDUCATION			
561 Tuition	22,914	24,830	(1,916)
=====			
2120 GUIDANCE			
110 Salaries-Reg.	58,999	28,153	30,846
210 Group Health Insurance	7,228	5,569	1,659
220 Social Security	4,513	2,154	2,359
240 Employee Retirement	455	331	124
270 Continuing Education	0	618	(618)
291 Disability Insurance	349	133	216
330 Edu/Diagnostic Testing	1,000	0	1,000
430 Repairs & Maint.	2,550	874	1,676
530 Telephone/Postage	2,600	1,035	1,565
550 Printing & Binding	1,000	0	1,000
580 Travel	75	0	75
610 Supplies	2,150	1,482	668
640 Books/Periodicals	1,168	795	373
TOTAL GUIDANCE	82,087	41,144	40,943
=====			
2130 HEALTH SERVICE:			
110 Salaries-Reg.	27,204	13,384	13,820
120 Salaries-Temp. & Subs	225	45	180
210 Group Health Insurance	4,324	2,255	2,069
220 Social Security	2,098	1,027	1,071
291 Disability Ins.	173	85	88
430 Repairs & Maint.	50	45	5
610 Supplies	541	297	244
640 Books/Periodicals	53	66	(13)
730 Equipment Replacement	155	26	129
TOTAL HEALTH SERVICE	34,823	17,230	17,593
=====			

TOWN OF PROCTOR SCHOOL DISTRICT BUDGET STATUS REPORT

		91/92	STATUS @	
		BUDGET	12/31/91	BALANCE
=====				
2220	LIBRARY SERVICES			
110	Salaries-Reg.	52,297	24,746	27,551
120	Salaries-Temps/Subs	360	140	220
210	Group Health Insurance	5,409	1,082	4,327
220	Social Security	4,028	1,929	2,099
290	Disability Ins.	373	187	186
430	Repairs & Maint.	1,900	440	1,460
531	Telecommunications	1,000	214	786
550	Printing & Binding	250	0	250
610	Supplies	1,950	533	1,417
640	Books/Periodicals	6,800	4,319	2,481
650	Audiovisual Materials	3,528	1,540	1,988

TOTAL LIBRARY		77,895	35,130	42,765
=====				
2310	GENERAL ADMINISTRATION			
110	Salaries-School Board	5,000	2,000	3,000
110	Salary-Board Secretary	700	91	609
220	Social Security	437	134	303
330	Board Legal Services	2,000	1,088	912
330	Audit Services	5,600	5,950	(350)
331	Supervisory Union-Assessment	68,696	51,848	16,848
540	Advertising	2,700	5,380	(2,680)
580	Travel	350	205	145
610	Supplies	600	534	66
810	Dues & Fees	1,250	1,200	50

TOTAL GENERAL ADMIN.		87,333	68,430	18,903
=====				
2400	SCHOOL ADMINISTRATION			
110	Salaries-Reg.	130,292	64,825	65,467
210	Group Health Ins.	14,677	7,498	7,179
220	Social Security	9,967	4,959	5,008
240	Retirement	1,940	698	1,242
270	Tuition Reimbursement	0	168	(168)
291	Disability Ins.	594	276	318
430	Repair & Maint.	2,900	1,174	1,726
530	Communications/Postage	6,500	2,634	3,866
580	Travel	75	58	17
610	Supplies	3,100	2,418	682
640	Books/Periodicals	300	229	71
730	Equipment Replacement	0	280	(280)
810	Dues & Fees	120	46	74

TOTAL SCHOOL ADMIN.		170,465	85,263	85,202
=====				
2510	FISCAL SERVICES			
330	Treasurer's Office	14,000	0	14,000
610	Supplies	900	354	546
830	Interest	5,500	0	5,500

TOTAL FISCAL SERVICES		20,400	354	20,046
=====				
2540	BUILDING MAINTENANCE			
110	Salaries-Reg.	66,337	32,893	33,444
120	Salaries-Temps/Subs	1,200	0	1,200
130	Salaries-Overtime	200	462	(262)
210	Group Health Insurance	9,364	4,797	4,567
220	Social Security	5,182	2,552	2,630
240	Employee's Retirement	881	344	537
250	Worker's Compensation	6,789	16	6,773
260	Unemployment Comp.	0	1,555	(1,555)
291	Disability Ins.	398	171	227
330	Grounds Maintenance	1,400	696	704
411	Water	500	0	500
421	Trash Removal	7,710	3,161	4,549
422	Snow Plowing Services	2,000	0	2,000
424	Boiler Alarm	470	198	272
430	Repairs & Maint.	13,876	6,331	7,545
433	Asbestos Projects	0	1,575	(1,575)
442	Equipment Rental	250	0	250
521	Property/Liability Ins.	9,000	0	9,000

TOWN OF PROCTOR SCHOOL DISTRICT BUDGET STATUS REPORT

		91/92 BUDGET	STATUS @ 12/31/91	BALANCE
580	Travel	160	76	84
610	Supplies	9,200	3,597	5,603
622	Electricity	21,500	7,221	14,279
623	Bottled Gas	100	89	11
624	Oil	20,000	5,706	14,294
690	Other Supplies	2,600	2,172	428
730	Equipment Replacement	2,342	0	2,342
731	New Equipment	150	91	59
TOTAL BUILDING MAINTENANCE		181,609	73,703	107,906
=====				
2650	VEHICLE OPERATION & MAINT.			
430	Repairs & Maint. Svc.	1,000	222	778
521	Insurance	1,187	0	1,187
610	Supplies-Fuel	150	139	11
TOTAL VEHICLE OP. & MAINT.		2,337	361	1,976
=====				
2700	PUPIL TRANSPORTATION			
510	Contracted Service	53,000	26,175	26,825
610	Field Trips	2,500	533	1,967
TOTAL PUPIL TRANSPORTATION		55,500	26,708	28,792
=====				
2560	FOOD SERVICE			
890	General Fund Contribution	6,500	3,000	3,500
=====				
5100	DEBT SERVICE			
910	Conversion	14,211	0	14,211
=====				
TOTAL BUDGET		2,145,699	1,017,202	1,128,497
=====				

TOWN OF PROCTOR SCHOOL DISTRICT
FOOD SERVICE
ACTIVITY 7/1/91 THRU 12/31/91

		91/92 BUDGET	STATUS @ 12/31/91	BALANCE
=====				
INCOME:				
	Opening Balance	2,740	3,699	(959)
	State Matching Funds	2,000	916	1,084
	Federal Funds	14,500	3,836	10,664
	Commodities	7,000	0	7,000
	Sales To Patrons	48,950	20,670	28,280
	School District	6,500	3,000	3,500
Total Income		81,690	32,121	49,569
=====				
EXPENSES:				
110	Salaries	35,035	12,440	22,595
210	Group Health Ins.	3,247	1,085	2,162
220	Social Security	2,680	945	1,735
240	Employee Retirement	510	214	296
430	Repairs & Maintenance	1,000	1,770	(770)
540	Advertising	0	142	(142)
580	Travel/Conferences	200	90	110
610	Supplies	3,704	1,751	1,953
630	Food	27,966	12,141	15,825
633	Commodities	7,000	0	7,000
731	New Equipment	348	162	186
TOTAL FOOD SERVICE		81,690	30,741	50,949
=====				

TOWN OF PROCTOR SCHOOL DISTRICT
PFP CURRENT ACTIVITY
7/1/91 THRU 12/31/91

Available Balance July 1, 1991	\$	1,024.28
Transfer Activity #2 to Activity #1 - July, 1991		38,671.99
Total 91/92 PFP Funds Available	\$	39,696.27

PROJECT	DESCRIPTION	BUDGET	ACTUAL 12/31/91
July, 1991			
92-1	VHA Membership, R. Fish	\$ 60.00	\$ 60.00
92-2	MTNA & AOSA Dues, K. James	70.00	70.00
92-3	Skills List for K-6	2,393.06	2,013.54
92-4	Human Sexuality Course, P. Wager	486.30	467.00
92-5	Elementary Summer School	4,478.24	4,478.24
92-6	Girls' Basketball Camp	538.30	538.25
92-7	Co-ed Soccer Camp	538.30	538.25
92-8	Boys' Basketball Camp	538.30	538.25
92-9	High School Summer School	10,793.00	10,155.69
92-10	Nutrition/Fitness Unit	737.00	736.33
August, 1991			
92-11	Professional Organization Dues	1,069.00	1,069.00
92-12	Assessment Institute, M. Grunewald	983.00	983.00
92-12	Moving Expense, M. Grunewald	1,500.00	1,500.00
92-13	Teacher Training, Computer Use in Classroom	1,000.00	1,000.00
September, 1991			
92-14	Workshop on "At Risk" Students	222.00	177.00
92-15	Social Skills Training	416.00	351.00
92-16	Music Educators Dues, K. James	55.00	55.00
October, 1991			
92-17	Administrative Costs	1,354.00	1,354.00
92-18	Reimb. Admin./Teacher Travel Acct.	2,326.57	2,326.57
92-19	PSAT & SAT Preparation and Review	484.43	484.43
November, 1991			
92-20	NEASC Convention, Boston, Mass.	362.34	362.34
92-21	Teacher Expense, German Trip	1,455.00	1,455.00
Total at 12/31/91		\$ 31,859.84	\$ 30,712.89
Balance Activity #1 - 12/31/91 (Includes Encumbered Funds)			8,983.38

RUTLAND CENTRAL SUPERVISORY UNION

BUDGETS

1990/91 - 1991/92 - 1992/93

CODE	DESCRIPTION	ACTUAL 1990/91	91/92 BUDGET	12/31/91	ESTIMATE 6/30/92	BALANCE	92/93 BUDGET	CHANGE
=====								
RECEIPTS:								
	Cash to Open	2,591	1,629	1,010	1,010	(619)	125	(1,504)
	Assessment Projects							
	Administration	10,000	4,400	4,500	4,500	100	4,400	0
	Audit	4,100	1,950	2,774	2,774	824	1,950	0
	Fiscal Serv. W. Rut.	4,192	4,800	0	4,800	0	4,800	0
	Assessment Districts:							
	Proctor	65,541	68,696	51,848	68,696	0	71,763	3,067
	Rutland Town	65,541	68,696	51,848	68,696	0	71,763	3,067
	West Rutland	65,541	68,696	51,848	68,696	0	71,763	3,067
	Other Income:							
	Consultant Fees	300		128	128	128	0	0
	Misc. Income	37	601	1,479	1,479	878	750	149
	PPP Assessment	1,500	1,500	1,354	1,354	(146)	1,500	0
	Total Receipts	219,344	220,968	166,789	222,133	1,165	228,813	7,845
=====								
EXPENSES:								
2321 GENERAL ADMINISTRATION								
110	Sal. Superintendent	49,000	51,695	25,847	51,695	0	53,246	1,551
	Stipend	1,500	0	0	0	0	0	0
111	Sal. Admin. Assist	19,839	20,930	10,465	20,930	0	21,558	628
112	Sec./Receptionist	6,370	6,721	6,725	6,721	0	7,916	1,195
113	Sal. Secretary	50	50	50	50	0	50	0
114	Sal. Treasurer	500	550	550	550	0	600	50
210	Group Health	3,789	4,390	3,359	4,390	0	4,384	(6)
220	F.I.C.A.	5,868	6,116	3,292	6,116	0	6,378	262
230	Group Life Ins.	221	295	166	295	0	285	(10)
240	Retirement	1,303	1,548	963	1,548	0	1,651	103
250	Worker's Comp.	2,167	357	311	346	11	375	18
260	Unemployment	140	130	0	130	0	150	20
270	Tuition Reimb.	599	750	0	750	0	750	0
291	Disability Ins.	0	378	0	378	0	430	52
300	Audit	6,100	6,500	0	6,500	0	6,500	0
330	Professional Svc.	850	1,000	507	1,000	0	700	(300)
331	Custodian	684	800	24	800	0	800	0
431	Repair & Maint.	41	300	0	300	0	300	0
440	Svc. Contract-Off.	1,832	2,600	737	2,600	0	2,700	100
450	Rent & Utilities	12,300	12,600	6,800	12,600	0	12,900	300
515	Travel	1,579	1,500	1,069	1,700	(200)	1,500	0
516	Conferences	468	600	179	600	0	600	0
521	Ins.-Fire/Liabil.	779	1,000	436	1,000	0	1,000	0
530	Box Rent/Postage	2,476	2,100	1,223	2,300	(200)	2,300	200
531	Telephone	3,730	3,600	1,836	3,700	(100)	3,500	(100)
610	Copy Paper	833	600	418	600	0	600	0
611	Printed Stationary	186	400	140	400	0	300	(100)
612	Office Supplies	3,562	3,324	1,757	3,460	(136)	3,400	76
613	Computer Supplies	1,023	2,000	720	2,000	0	2,000	0
640	Subscriptions	194	200	225	225	(25)	250	50
731	New Furniture	62	300	0	850	(550)	300	0
731	Equipment	8,941	0	0	0	0	0	0
810	Dues	1,209	1,300	1,125	1,125	175	1,200	(100)
850	Contingency	524	500	0	500	0	500	0
	Water Damage	659	0	0	0	0	0	0
	TOTAL GENERAL ADMIN.	139,378	135,133	68,874	136,159	(1,025)	139,123	3,990
=====								
2510 FISCAL SERVICES								
110	Business Manager	24,482	25,829	12,915	25,829	0	26,604	775
111	Bookkeeper	12,138	14,264	7,134	14,264	0	14,692	428
112	Bookkeeper	14,560	15,361	7,686	15,361	0	15,822	461
210	Group Health	9,047	10,635	5,173	10,635	0	12,415	1,780
220	F.I.C.A.	3,915	4,242	2,122	4,242	0	4,370	128
230	Group Life Ins.	313	354	166	354	0	342	(12)
240	Retirement	2,351	3,104	1,430	3,104	0	3,199	95
250	Worker's Comp.	206	194	217	194	0	257	63
260	Unemployment	137	61	0	61	(0)	108	47
270	Tuition Reimb.	372	750	0	750	0	750	0
290	Dental Insurance	0	788	405	788	0	930	142
291	Disability Ins.	0	359	0	359	0	368	9
430	Service-Cont. Comp.	3,413	3,500	2,654	3,500	0	3,500	0
515	Travel	411	700	206	700	0	600	(100)
731	Equipment Upgrade	2,130	200	179	200	0	200	0
810	Dues & Fees	150	160	175	175	(15)	200	40
	Debt Svc-Computer	5,333	5,333	2,666	5,333	0	5,333	0
	TOTAL FISCAL SERVICE	78,958	85,834	43,128	85,849	(15)	89,690	3,856
=====								
	TOTAL R.C.S.U.	218,336	220,968	112,002	222,008	(1,040)	228,813	7,845
							PERCENT	3.55%

RUTLAND CENTRAL SUPERVISORY UNION
EARLY ESSENTIAL EDUCATION BUDGETS
1990/91 - 1991/92 - 1992/93

CODE	DESCRIPTION	ACTUAL 1990/91	1991/92 BUDGET	ACTUAL 12/31/91	ESTIMATE 6/30/92	BALANCE	1992/93 BUDGET	CHANGE
=====								
RECEIPTS:								
	Cash on Hand 7/1	0	0		(2,220)	(2,220)	2,044	2,044
	State Funds	75,024						
	Local Funds							
	EEEP Assessment							
	Proctor	3,000	18,193	9,193	18,193	0	19,792	1,599
	Rutland Town	3,000	38,845	19,423	38,845	0	37,776	(1,069)
	West Rutland	3,000	29,536	14,768	29,536	0	28,483	(1,053)
	Interest Income	437	1,129	216	1,129	0	1,130	1
	Federal Funds:							
	EHAB Incentive	13,352	13,500		16,200	2,700	16,200	2,700
	Other Income	181	0	0	0		0	0
	Total Receipts	97,994	101,203	43,600	101,683	480	105,425	4,222
=====								
EXPENSES:								
1200 INSTRUCTION								
110	R. Lynam	28,582	30,011	12,697	30,011	0	30,911	900
111	J. Flory	24,807	26,047	11,020	26,047	0	26,828	781
210	Group Health Ins.	5,134	5,956	2,759	5,799	157	6,959	1,003
220	F.I.C.A.	4,084	4,288	1,814	4,268	0	4,417	129
230	Life Ins.	0	0	0	0	0	228	228
250	Workers' comp.	209	258	0	258	0	266	8
260	Unemployment	91	91	0	91	0	91	0
270	Tuition Reimb	300	750	0	750	0	800	50
280	Group Dental Ins	685	788	405	809	(21)	930	142
290	Disability	116	200	0	192	8	370	170
580	Travel/Conference	968	900	155	900	0	900	0
610	Supplies & Mat.	231	300	80	400	(100)	400	100
730	Equipment	1,140	0	0	0	0	300	300
	Total Instruction	66,347	69,589	28,930	69,545	44	73,400	3,810
=====								
2152 SPEECH PATHOLOGY								
100	Bartlett/Aide	9,899	8,505	4,622	11,794	(3,289)	8,800	295
111	Speech Path.	16,862	17,705	4,086	10,587	7,118	14,400	(3,305)
210	Group Health Ins.	1,792	1,890	920	1,890	0	4,500	2,610
220	F.I.C.A.	2,047	1,354	666	810	545	1,775	421
250	Workers' comp.	105	95	0	95	0	150	56
260	Unemployment	91	40	0	40	0	50	10
290	Prof. Liab. Ins.	67	75	0	75	0	0	(75)
330	Purchased Prof. Sv	0	0	1,750	2,103	(2,103)	0	0
580	Travel/Conf.	934	450	292	600	(150)	800	350
610	Supplies & Mat.	98	200	61	300	(100)	200	0
	Total Speech Path.	31,895	30,314	12,397	28,293	2,021	30,675	361
=====								
2420 EEEP ADMIN. SERVICES								
110	Administrative Svc	150	0	0	0	0	0	0
530	Communications	572	600	227	600	0	600	0
	Total Admin. Svc.	722	600	227	600	0	600	0
=====								
2525 FISCAL SERVICES								
330	Administrative Svc	400	0	0	0	0	0	0
331	Audit	200	0	0	500	(500)	0	0
	Total Fiscal Svc.	600	0	0	500	(500)	0	0
=====								
2540 PLANT MAINT/OPERATION								
450	Preschool rent	650	700	0	700	0	750	50
		650	700	0	700	0	750	50
=====								
TOTAL RCEEE PROGRAM		100,214	101,203	41,554	99,639	1,564	105,425	4,221
							PERCENT	4.17%

RUTLAND CENTRAL SUPERVISORY UNION
SPECIAL EDUCATION BUDGETS
1991/92 - 1992/93

CODE	DESCRIPTION	1991/92 BUDGET	12/31/91	ESTIMATE 6/30/92	BALANCE	1992/93 BUDGET	CHANGE
=====							
INCOME:							
CASH 7-1-91:							
	EHAB 94-192	8,433	8,433	8,433	0	0	(8,433)
	ACT 230	768	768	768	0	0	(768)
	BLOCK GRANT	2,162	4,903	4,903	2,741	2,741	579
	SP. ED. LOCAL	843	843	843	0	0	(843)
FEDERAL FUNDS:							
	EHAB-94-142	46,647	0	46,647	0	46,647	0
	89-313 GRANT	8,840	0	8,840	0	8,840	0
STATE FUNDS:							
	ACT 230	6,000	3,000	6,000	0	6,000	0
LOCAL FUNDS:							
	Proctor	10,014	0	10,014	0	11,124	1,110
	Rutland Town	16,946	16,946	16,946	0	18,527	1,581
	West Rutland	11,554	0	11,554	0	12,647	1,093
=====							
	TOTAL INCOME	112,207	34,893	114,948	2,741	106,526	(5,681)
=====							
2300	SPECIAL ED. ADMIN.						
	110 Salary-Coordinator	39,035	16,518	39,035	0	40,206	1,171
	111 Salary-Secretary	6,689	0	6,689	0	7,916	1,227
	210 Health Insurance	6,240	1,813	6,240	0	6,256	16
	220 FICA	3,498	1,264	3,498	0	3,681	183
	230 Life Insurance	177	55	177	0	172	(5)
	240 Retirement	335	0	335	0	435	100
	250 Workers' Comp.	206	0	206	0	250	44
	260 Unemployment	86	0	86	0	103	17
	290 Dental Insurance	536	305	536	0	617	81
	530 Communications	400	0	400	0	400	0
	540 Advertising	300	158	300	0	300	0
	580 Travel/Conferences	2,000	581	2,000	0	2,000	0
	610 Materials/Supplies	400	139	400	0	400	0
	640 Books/Periodicals	200	0	40	160	200	0
	730 Equipment	0	160	160	(160)	200	200
	810 Dues/Fees	150	137	150	0	150	0
=====							
	Total Sp. Ed. Admin.	60,252	21,130	60,252	0	63,286	3,034
=====							
	SUB GRANTS						
	110 Sp/Lang WR	16,000	0	16,000	0	10,000	(6,000)
	111 Aide WR	1,316	0	1,316	0	1,000	(316)
	112 Aide WR	5,500	0	5,500	0	3,500	(2,000)
	113 Aide WR	6,000	0	6,000	0	3,000	(3,000)
	114 Aide PR	4,500	0	4,500	0	1,500	(3,000)
	115 Aides	0	0	0	0	6,500	6,500
=====							
	Total Sub Grants	33,316	0	33,316	0	25,500	(7,816)
=====							
	PURCHASED SERV.						
	320 Inservice	6,768	925	6,768	0	6,000	(768)
	330 Purch. Serv.	3,000	500	3,000	0	3,000	0
	330 Consultant(s)	2,560	864	2,318	242	2,560	0
	331 Summer Program	2,500	2,742	2,742	(242)	2,500	0
	332 Behavior Sp.	680	0	680	0	680	0
	333 OT/PT District	2,131	1,739	2,131	0	2,000	(131)
=====							
	Total Purchased Serv	17,639	6,770	17,639	0	16,740	(899)
=====							
2525	FISCAL SERVICE						
	330 Administrative Serv.	500	500	500	0	500	0
	370 Audit	500	500	500	0	500	0
=====							
	Total Fiscal Serv	1,000	1,000	1,000	0	1,000	0
=====							
	TOTAL EXPENDITURES	112,207	28,900	112,207	0	106,526	(5,681)
						PERCENT	-5.06%

PROCTOR HIGH SCHOOL
STUDENT ACTIVITY FUNDS
JUNE 30, 1991 TO DECEMBER 31, 1991

	<u>Balance</u> 6/31/91	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> 12/31/91
App. Math	\$ 62.03	\$ 150.00	\$ 43.40	\$ 168.63
Assembly	-0-	350.00	300.00	50.00
Athletics	676.99	5,012.00	2,308.59	3,380.40
Centennial	-0-	260.00	158.40	101.60
Cheerleaders	19.78	-0-	-0-	19.78
Chuse Fund	1,149.78	-0-	-0-	1,149.78
Copy Mach.	40.95	13.00	-0-	53.95
Class 1985	734.08	-0-	-0-	734.08
Class 1986	21.18	-0-	-0-	21.18
Class 1990	(21.49)	-0-	-0-	(21.49)
Class 1991	216.25	-0-	-0-	216.25
Class 1992	1,950.72	4,384.66	675.00	5,660.38
Class 1993	1,138.31	559.05	70.00	1,627.36
Class 1994	501.56	10.00	10.00	501.56
Class 1996	344.87	-0-	-0-	344.87
Class 1997	-0-	94.20	-0-	94.20
Class 1998	92.55	-0-	-0-	92.55
Jr. Hi.	433.39	329.87	323.62	439.64
Close-Up	737.76	-0-	-0-	737.76
Drama	53.89	-0-	-0-	53.89
Fr. Club	5.78	-0-	-0-	5.78
For. trips	4,211.19	8,786.46	6,786.46	6,211.19
Fruit Sale	-0-	2,377.30	1,305.92	1,071.38
Guidance	46.82	111.00	104.00	53.82
Gym/Grds.	168.42	150.00	-0-	318.42
Home Ec.	-0-	90.00	83.77	6.23
Interest	-0-	410.09	-0-	410.09
Jets	247.42	-0-	247.42	-0-
Library	27.20	354.00	339.15	42.05
Music	217.34	-0-	-0-	217.34
Honor Soc.	246.61	10.00	-0-	246.61
Peer Leaders	227.26	-0-	83.18	144.08
School Store	22.83	-0-	-0-	22.83
Petty Cash	31.70	1,283.59	1,410.95	(95.66)
Proct/91	331.77	2,072.00	11.94	2,391.83
SADD	2.83	-0-	-0-	2.83
School St.	22.83	-0-	-0-	22.83
Stud.Cncl.	1,266.54	218.46	745.70	739.30
Summer Schl.	1,936.17	495.00	1,715.36	715.81
Bsktbl/Boys	1,285.95	-0-	1,004.54	281.41
Bsktbl/Girls	91.57	620.00	528.95	182.62
Coed Soccer	2,714.77	1,650.00	2,238.39	2,126.38
Weight Room	159.77	-0-	-0-	159.77
	\$21,146.12	\$30,078.74	\$20,441.64	\$30,783.22

PROCTOR HIGH SCHOOL
STUDENT ACTIVITY FUNDS
DECEMBER 31, 1990 TO JUNE 30, 1991

	<u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u>
	12/31/90			6/30/91
App. Math	\$ 191.83	\$ 3.10	\$ 132.90	\$ 62.03
Assembly	(68.65)	68.65	-0-	-0-
Athletics	4,198.92	490.94	4,012.87	676.99
Cheerleaders	89.64	471.97	541.83	19.78
Chuse Fund	1,077.13	72.65	-0-	1,149.78
Copy Mach.	38.92	2.03	-0-	40.95
Class 1985	697.28	36.80	-0-	734.08
Class 1986	20.41	.77	-0-	21.18
Class 1990	(21.49)	-0-	-0-	(21.49)
Class 1991	3,301.23	2,911.19	5,996.17	216.25
Class 1992	1,063.62	2,788.67	1,901.57	1,950.72
Class 1993	819.97	505.14	186.80	1,138.31
Class 1994	344.55	303.21	146.20	501.56
Class 1996	327.60	17.27	-0-	344.87
Class 1998	87.94	4.61	-0-	92.55
Jr. Hi.	1,116.17	226.72	909.50	433.39
Close-Up	699.85	36.91	-0-	736.76
Drama	51.22	2.67	-0-	53.89
Fr. Club	5.51	.27	-0-	5.78
For. trips	-0-	4,211.19	-0-	4,211.19
Guidance	(20.50)	67.32	-0-	46.82
Gym/Grds.	-0-	168.42	-0-	168.42
Home Ec.	80.28	45.00	125.28	-0-
Interest	316.89	743.66	1,060.55	-0-
Jets	247.42	-0-	247.42	-0-
Library	49.74	164.55	87.61	27.20
Music	10.80	765.71	559.17	217.34
Honor Soc.	51.36	261.75	66.50	246.61
Peer Leaders	149.10	629.27	551.11	227.26
School Store	21.70	1.13	-0-	22.83
Petty Cash	21.06	836.75	826.11	31.70
Proct. 89	(2.29)	2.29	-0-	-0-
Proct. 90	448.86	-0-	448.86	-0-
Proct/91	1,988.07	1,732.48	3,388.78	331.77
SADD	2.71	.12	-0-	2.83
Stud.Cncl.	864.97	986.57	585.00	1,266.54
Summer Schl.	1,569.07	367.10	-0-	1,936.17
U.S. History	1,660.00	2,782.00	4,442.00	-0-
Bsktbl/Boys	536.48	1,804.47	1,055.00	1,285.95
Bsktbl/Girls	7.00	84.57	-0-	91.57
Coed Soccer	1,678.63	1,036.14	-0-	2,714.77
Weight Room	141.77	18.00	-0-	159.77
	<u>\$23,765.29</u>	<u>\$24,652.06</u>	<u>\$27,271.23</u>	<u>\$21,146.12</u>

PROCTOR HIGH SCHOOL ATHLETIC ACCOUNT
DECEMBER 31, 1991 - JUNE 30, 1991

Balance December 31, 1991 \$ 4,198.92

Receipts:

Fruit Sale	\$	457.00
Interest		<u>33.94</u>
	\$	490.94

Disbursements:

Basketball Off.	\$	1,862.50
Bsbl/Sftbl. Off.		1,360.12
Basketball Timer		90.00
Fruit Payment		666.25
Mileage pymt/Bsbl		<u>34.00</u>
	\$	4,012.87

Balance June 30, 1991 \$ 676.99

PROCTOR HIGH SCHOOL ATHLETIC ACCOUNT
JUNE 30, 1991 - DECEMBER 31, 1991

Balance June 30, 1991 \$ 676.99

Receipts:

T/O Proctor Budget	\$	5,000.00
Voided Check		<u>12.00</u>
	\$	5,012.00

Disbursements:

Soccer Refs.	\$	1,190.80
Basketball Decals		6.95
Nat'l. Sport Day		10.00
Basketball Ref's.		830.84
Basketball Timer		45.00
MVL/Award & Mileage		<u>167.00</u>
	\$	2,250.59

Balance December 31, 1991 \$3,438.40

PROCTOR HIGH SCHOOL
SAVINGS ACCOUNT
1991 - 1992

ROBERT MARTELLE FUND

Balance - 12/31/90	\$3,381.18
Interest	187.62
Graduation Award	<u>150.00</u>
Balance - 1/1/92	\$3,418.80

BUZZELL - GALLUS SOCCER AWARD

Balance - 12-31-90	\$2,147.20
Interest	116.00
Award	<u>167.40</u>
Balance - 1-1-92	\$2,095.80

MARY MARFUGGI SCHOLARSHIP FUND

Balance - 12/31/90	\$4,102.28
Interest	<u>313.71</u>
Balance - 1/1/92	\$4,415.99

PETOFI HUNGARIAN SCHOLARSHIP FUND

Balance - 1/1/91	\$7,202.56
Interest	348.73
Graduation Award	<u>150.00</u>
Balance - 1/1/92	\$7,401.29

Rutland Central Supervisory Union
Annual Report for 1990/91 School Year

Improving student academic performance continues to be the highest priority for the Rutland Central Supervisory Union. Proctor, Rutland Town, and West Rutland School Boards, administrators, and teachers continued to work cooperatively throughout the 1990/91 school year to raise student expectations and performance. The RCSU math and writing tests, which were administered for the second year during the Spring of 1991, did demonstrate improved student performance in these areas. These tests also indicated that there is still content areas within the math and writing curriculum that need more intense instruction if we are to obtain a mastery level for all students.

The reading program revisions were completed for all three schools by the end of the 1990/91 school year. Each school has selected a new text series which promotes the integration of good literature with a basic reading skills program. The Proctor Elementary School staff is designing a new assessment instrument for their reading program. This instrument will provide parents and the school with detailed information about a students' progress in reading and writing. Once completed, we hope to be able to adapt this assessment instrument so that it can be used by Rutland Town and West Rutland.

The Science curriculum for kindergarten through grade eight has been revised. The RCSU Science Committee, under the able leadership of Mort Brown, Proctor High School Science teacher and Mel Loomis, West Rutland High School Science teacher, has selected and implemented a new text series in all three schools. This group has also conducted a number of after school teacher workshops throughout the 1990/91 school year. The workshops emphasized the teaching of science through hands-on experimentation. The Science committee is presently working on developing a RCSU assessment instrument that will track student progress in meeting the objectives of the required science units. More teacher workshops are planned for the 1991/92 school year.

The Social Studies curriculum is up for review during the 1992/93 school year. During the summer of 1991 a district wide committee of social studies teachers met for two days to develop the content framework for the social studies curriculum. It is our hope to replace social studies text in all three schools starting with the 1992/93 budget year. New social studies materials have not been purchased for over eight years.

With the support of the three communities and through cooperative effort between the communities, we were able to continue to provide students with a variety of fine arts, physical education, home economics, industrial arts, and technology courses. We have also been actively involved with the Stafford Technical Center's efforts to restructure their program to meet the needs of students who will be pursuing further technical education or moving into the world of work.

It is evident to all of us who have worked on curriculum change over the past three years that there is a need to involve parents and the community if real change is to occur in education. The base that we have developed can and should be the starting point for a community discussion of what are the critical skills that a student should have mastered upon completion of high school. Given our limited financial resources and the rapid changes in today's world of work, we must discuss and rethink the role of the schools and the outcome expectation we will have for students for the 21st century.

Business Manager's Report

The Economic problems facing us all is an ongoing concern of the business side of education. Responsible management of funds and a close eye on the budget are necessities of daily life. This is achieved by the cooperation of all members of the education team. Budgets are prepared with input from many sources. School board members, the Superintendent of Schools, teachers, support staff, administrators, interested taxpayers, and information from the Vermont Department of Education are all part of the process. The final budget is closely scrutinized and approved by the School Board prior to presentation to the taxpayers for vote. Once the budget is passed, each person in the system has the responsibility to see that his/her area is maintained within the budget guidelines as closely as possible. Town Treasurers manage the funds of the districts to achieve a good return on investments while guarding the safety of those investments. The business office prepares payments and monitors financial transactions. The Board members and Administrators are kept aware of the status of the budget. The business office also investigates various cost saving opportunities such as bulk purchasing, telephone options, insurance management and benefits management.

Student Educational Services Report

The Rutland Central Supervisory Union is committed to the full implementation of Act 230 for the 1991/92 school year. Act 230 provides for a "comprehensive system of educational services that will result in ALL students succeeding in the regular classroom to the maximum possible." The focus of the past year has been on the development and organization of instructional support systems with an emphasis on creating strong and effective instructional support teams. The Act 230 operating policies and procedures were adopted by each district board in August, 1991. Our continuing challenge for this school year will be to reach and involve all teachers and to actively include parents in the support system of each district school.

During the past year, the faculties and administration have been involved in intensive training activities, both formal and informal. Training experiences have included workshops and coursework in classroom accommodations, transition planning, instructional strategies, integrating study skills into content area classes and effective teaming skills. Participation in these activities has been made possible through monies received from our Act 230 Training Grant. This year's grant will see additional training provided in teaching social skills, Creative Problem Solving and meeting the needs of children with diverse learning styles. Parents and interested community members will be invited and encouraged to participate in the training activities that will be offered throughout the year.

Our district schools have made tremendous strides toward meeting the challenges brought about by the implementation of Act 230. Because of our committed and hard working Instructional Support Teams, we have been able to serve more students academically, socially and emotionally and have provided faculty with the needed support and technical assistance to work with these students. All of our students now receive their education in the regular classroom. The efforts of the Rutland Central Supervisory Union teams and staff have been recently recognized by the Vermont Commissioner of Education.

Principal's Report - Proctor Elementary School

The 1991/92 school year student population of the elementary school currently 194 student.

Beginning this fall with the support of a reading consultant, the staff has been engaged in developing a reading assessment piece to accommodate our new literature based reading curriculum. Our new curriculum combines reading and writing into a meaningful process which ensures that students experience rich and varied opportunities for learning literature.

Another happening this year is our involvement in "test-flight 92". Three classroom teachers, Mrs. Curtis, Mrs. Rusin and Mrs. Kent, are part of an IBM pilot project (one of 25 school chosen in the state) involving the integration of computers into the classroom curriculum. There are 15 computers with banks of 5 in each room connected to one mainframe. This allows for the three classes to be not only linked together, but gives students the ability to access a myriad of software and programs which correspond to what they are learning in the classroom.

At Proctor Elementary School, we have always made a concentrated effort to mainstream students into the classroom. This year our cooperative education teacher, Mrs. Dobart, and Chapter One Teacher, Mrs. Egan, are instead being mainstreamed into the classrooms working with the classroom teachers' in cooperative team teaching techniques. This approach has proven to be beneficial to both students and teachers.

On behalf of the elementary faculty and staff, I would like to thank all of the parents and members of the community for your valued support and caring. As always, your involvement in your school - working together - continues to make the education of your children truly an expended "family effort".

Principal's Report - Proctor Junior-Senior High School

The school year has been exciting and busy with parents, students and faculty working together to make our school one of the best in the nation. As a result of collaboration and community support, students at Proctor Junior-Senior High School are offered and choose to participate in a rich, challenging and well-rounded curriculum. Our students have continued to excel in all facets of school life: academics, sports, and extra curricular activities. fifty percent of our senior class taking the S.A.T. this past fall scored above 1000 with three students close to 1300. Also, Proctor Junior-Senior High

School has been cited as one of the three top high school in the State of Vermont. This recognition was based on the school's low dropout rate and the high percentage of students pursuing post-secondary education. Proctor Junior-Senior High School continues to be a proud school: proud of its students, faculty, communities and parents.

Proctor Junior-Senior High School became an official VT Bi-Centennial School in September 1991, when the senior class officers and the principal accepted a bi-centennial plaque and flag from Representative Pendleton and the VT Bi-Centennial Commission at our opening day assembly. Exciting as the Bi-Centennial is, even more important to us at Proctor Junior-Senior High School is our own centennial celebration. The class of 1992 will be our hundredth graduating class. Mrs. Catherine May served as the chairperson for the year-long celebration. Activities have included the presentation of centennial t-shirts to the student body, participation in the Annual Rutland Halloween Parade, a display of old athletic trophies and pictures at our annual open house in the fall, and an old fashioned holiday hall decorating contest. Throughout the year students also completed research and projects related to the history of our town and school. At the time of this writing a community dinner is being planned to display these projects. The school year will end with a centennial celebration at graduation.

Student and faculty recognition programs continued to be an important part of our school culture, as well as our participation in the St. Michael's College Scholars' Bowl, debate team, drama, the Headmasters' Spelling Competition, University of Vermont Writing and Math Competitions, VT All-State Music Festivals, D.A.R. activities, Green Mountain Teen Institute, Students Against Drunk Drivers, peer leaders, yearbook, National Honor Society and Project Graduation. Youth leadership programs have been an integral part of our school program. Students represented Proctor Junior-Senior High School at state, and local conventions and meetings. Under the advisement of Mr. Lee Orvis the student council is taking a more active role in our school. The group successfully led a school-wide collection of food for the needy during the holidays.

Our athletic teams have all had good seasons with record numbers participating in soccer, basketball, cheerleading, baseball, softball and golf. Tennis continues to be part of our program as a club sport. Also, every Saturday during basketball season the high school students and coaching staff conducted clinics for elementary school students. An athletic advisory council was organized this winter to make recommendations to the administration and school board for hiring coaches, developing philosophy, goals and athletic contracts. The athletic boosters have been very active and supportive. They repaired our baseball and softball fields, fixed our trophy cabinet and purchased and installed safety mats for the walls in the gym.

In the fall an academic boosters was organized. This group is working with the faculty to support the academic programs, to discuss educational issues and to participate in public relations activities. Parents of elementary school children have also been invited to join this group.

The instrumental and choral music program has continued to grow and again with the help of the Mortimer Proctor Fund, we were able to purchase new equipment. This year for the first time, a combined Proctor/West Rutland Chorus performed at the holiday concert.

The faculty and staff have continued to work on school improvement issues through curriculum evaluation, improving school climate, the principal's cabinet, public relations, centennial and instructional development committees. The school is also expected to receive Vermont Public School Approval and will complete its five year Progress report for The New England Association of Secondary Schools and Colleges in March. During the 1991-92 school year, six students traveled to West Rutland to take calculus as part of our campus exchange program.

The middle level concept has continued to be the focal point for redesigning education in our school. This fall health and physical fitness was the theme for a highly successful interdisciplinary unit. Some of our students participated in the Green Mountain Junior High Peer Prevention Project.

Proctor Junior-Senior High School continues to be a leader in the county in the use of Technology. With the help of the Mortimer Proctor Funds our students have the opportunity to use state of the art computer, language, shop, and science equipment. The Mortimer Proctor Fund has again supported student trips to Germany and France. In the near future, we hope to increase our advanced placement course offerings through satellite transmitted instruction.

I wish to acknowledge and thank the faculty, the staff, the superintendent, the school board, feeder school boards and principals, the selectmen, the boosters, and the parents and community members for their on-going support and commitment to providing exemplary educational opportunities for the students at Proctor Junior-Senior High School. I also wish to thank the Proctor Community for the warm welcome which they extended to me.

Respectfully submitted,

Paul E. Tracy, Superintendent
 Katherine M. Bryant, Business Manager
 Jean C. Cotroneo, Director of Student Educational Services
 John E. Kaldy, Principal Proctor Elementary School
 Marilyn I. Grunewald, Principal Proctor High School

CLASS OF 1991

Valedictorian

Krista Marie Hasert

Salutatorian

Rebecca Ellen Murdock

Lee Ann Alt
 Timothy Michael Balch
 Kevin Michael Blow
 Christopher Patrick Burke
 Denise Mariette Champine
 Rebecca Pilar Chuse
 Jessica Lynn Cucinelli
 Krista Lynn Curtis
 Dawn Suzanne Davis
 Sybil Ann Deuso
 Amy Elizabeth Drinwater
 Sarah Laurel Follett
 Kobbe Ian Franklin
 Lewis Michael Garafano
 Mark Peter Hayes

Ronald Lewis Henderson
 Kandi Sue Ianni
 Christina Lynn Izzo
 Joseph Michael Kehoe
 Randall Curtis Maynard
 Jeffery Lawrence Powers
 Robert Edward Protivansky
 Paul Rolland Racine, Jr.
 Christina Marie Salvail
 Paulette Cori Steady
 Anna Marie Tamboer
 Seth Choi Tracy
 John Wayne Tuliper II
 Diana Marie Waterhouse
 Richard Allen Watkins

Senior Class Advisors.....Paul Wager, Cynthia Hahn

PROCTOR HIGH SCHOOL AWARDS
1990 - 1991

SILVER "P".....DENISE MARIETTE CHAMPINE
JESSICA LYNN CUCINELLI
KRISTA LYNN CURTIS
AMY ELIZABETH DRINWATER
KRISTA MARIE HASERT

HENRY L DOLL AWARD/STAFFORD TECH....KEVIN MICHAEL BLOW
ROBERT J. MARTEL MEMORIAL AWARD....KEVIN MICHAEL BLOW
JOHN PHILIP SOUSA AWARD.....RANDALL CURTIS MAYNARD
ART AWARDS.....KRISTA MARIE HASERT
DANFORTH "I DARE YOU" AWARD.....JESSICA LYNN CUCINELLI
RANDALL CURTIS MAYNARD

DAR GOOD CITIZENS AWARD.....KRISTA MARIE HASERT
SALUTATORIAN.....REBECCA ELLEN MURDOCK
VALEDICTORIAN.....KRISTA MARIE HASERT
VERMONT HONORS SCHOLARSHIP.....KRISTA MARIE HASERT
PROCTOR PETOFI HUNGARIAN
SOCIETY SCHOLARSHIP.....KOBBE IAN FRANKLIN
JONATHAN C. SOUTHMAYD MEMORIAL
MEMORIAL SCHOLARSHIP.....KRISTA MARIE HASERT
WINTHROP ABBOTT SCHOLARSHIP.....SYBIL ANN DEUSO
CHARACTER ACHIEVEMENT AWARD.....KOBBE IAN FRANKLIN
MICHAEL FISKE AWARD.....KOBBE IAN FRANKLIN
JASON D. PENTEK
MEMORIAL SCHOLARSHIP.....KOBBE IAN FRANKLIN
BOYS STATE.....JOSEPH KEARNEY
BRIAN ATWOOD
GIRLS STATE.....MICA FRANKLIN
BUZZELL-GALLUS AWARD.....MICA FRANKLIN
CURT SUPANCIC
NATIONAL JR. ACHIEVEMENT AWARD.....AMY ELIZABETH DRINWATER
TOP TECHNICAL STUDENT AWARD.....DAWN SUZANNE DAVIS
"THE CAROL ANN KRUPP" AWARD
STAFFORD TECHNICAL CENTER.....DAWN SUZANNE DAVIS
NATIONAL MERIT SCHOLARSHIP FINALIST.KRISTA MARIE HASERT
RUTLAND KIWANIS CLUB SCHOLARSHIP...KRISTA MARIE HASERT
RUTLAND ROTARY SOUTH SCHOLARSHIP...KRISTA MARIE HASERT
UVM MATH FINALIST.....KRISTA MARIE HASERT

Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its Local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, P.O. Box 440, 22 Evelyn Street, Rutland, VT 05701, or phone 775-4342.

NAME		COLLEGE	DEGREE CREDIT BEYOND B.A. & M.A.	YEARS TEACH- ING EXPER- IENCE	YRS. IN PROCTOR	SALARY
Abrahamson, Howard R.	B.B.A.	(Univ. of Mass.)	66	29		\$34,230
Avery, Sharon B.	B.A.	(Castleton College)	45.5	8	8	25,583
Blair, Lynne D.	M.A.	(S.U.N.Y. at Cortland)	34	15	12	33,149
Blanchard, Brett C.	B.A.	(Westminster College)		4	1 (50%)	10,089
Bliss, Robert S.	B.S.	(Keene State College)	3	6	4	21,619
Bloodworth, Arlen E.	B.A.	(Castleton College)	15	12	11	27,204
Brown, Mortimer B.	B.S.	(Castleton College)	25	16	15	27,204
Burke, Maureen G.	B.A.	(Univ. of Notre Dame)	50	18	12	34,230
Canty, Catherine A.	B.S.	(Castleton College)	24	9.5	1 (per day)	143
Cameron, Virginia B.	M.A.T.	(U.V.M.)	18	17	16	33,149
Clark, Lucinda C.	B.E.	(Keene State College)	49	15	10	33,149
Colman, Marilyn F.	M.A.	(Univ. of Alabama)	62	24	12 (60%)	20,538
Cook, Dianne A.	B.S.	(College of St. Joseph)	46	17	17	33,149
Costello, Mary Jean	B.S.	(Castleton College)	57	20	19	34,230
Curtis, Gail P.	M.E.	(Castleton College)	10	19	18	34,230
Dobart, Maureen A.	M.S.	(Indiana Univ.)		14	3	31,528
Dolce, Gwenth, F.	B.A.	(Univ. of Western Ontario)	45	10	2 (50%)	14,413
Drinwater, Lydia R.	M.A.	(College of St. Joseph)	4	13	13	30,447
Egan, Deborah H.	B.A.	(Glassboro State NJ)	31	11	11 (15%)	4,162
Ezzo, Samuel H.	B.S.	(Castleton College)	59	31	27	34,230
Fair, Joann B.	B.S.	(Castleton College)	30	12	11(on leave)	27,745
Fish, Raymond R.	M.A.	(College of St. Joseph)	21	14	5	32,068
Flory, Joseph J.	B.S.	(Castleton College)	39	21	6	31,512
Griffith, Marilyn R.	B.S.	(College of St. Joseph)	32	21	21	29,907
Grunewald, Marilyn	C.A.S	(U.V.M.)	50	14	1	45,000
Hahn, Cynthia L.	B.S.	(College of St. Joseph)	6	3	3	19,457
Hansen, Bruce R.	B.A.	(Montclair State)	54	33	24	34,230
James, Karen J.	B.M.	(Univ. of Lowell, MA)	39	12	4	28,826
Kaldy, John	M.A.	(Castleton College)	50	22	12	43,500
Kent, Gail C.	B.S.	(U.V.M.)	46	17	14	33,149
Loso, Patricia K.	B.S.	(Bishop DeGosbriand)	26	1/3 24	21	27,204
May, Catherine B.	B.S.	(Castleton College)	51	15	15	33,149
McAndrew, Thomas F.	M.A.T.	(Rhode Island College)	15	19	1.7	34,230
Orvis, Leon G.	M.A.	(St. Michael's College)	18	27	24	34,230
Ratti, Joan B.	B.S.	(Castleton College)	31	13	13	29,907
Rusin, Rosemary	M.A.	(College of St. Joseph)	18	12	10	29,907
Sherman, Madeline S.	M.B.S.	(S.U.N.Y. at Albany)	24	21	19	34,230
Smith, Rebecca	M.A.	(U.V.M.)		1	1 (40%)	7,855
Stahle, Barbara V.	M.A.	(College of St. Joseph)	25	15	15	33,149
Vita, Pauline M.	B.S.	(U.V.M.)	67	29	25	34,230
Wager, Paul F.	B.S.	(Univ. of Arizona)	30	19	19	29,907
Ward, Robert L.	M.A.	(Castleton College)	40	29	29	34,230

EXTRA CURRICULAR ACTIVITIES:

Athletic Director	Raymond Fish	3,000
Boys Varsity Soccer	Robert Bliss	1,315
Co-ed Jr. High Soccer	Chris Barton	282
Girls Varsity Soccer	Bjarne Skjetne	1,315
Boys Varsity Basketball	Raymond Fish	1,878
Boys J. V. Basketball	Barry Miller	1,128
Boys Jr. High Basketball	Frank Buggiani	752
7th Grade Boys Basketball	Chris Hughes	600
Girls Varsity Basketball	T. Hyjek	1,878
Girls J. V. Basketball	Bruce Baccei	640
Girls Jr. High Basketball	Wayne Clough	752
Boys Varsity Baseball	(not hired yet)	
Jr. Varsity Baseball	(not hired yet)	
Girls Varsity Softball	(not hired yet)	
Golf (if enough students)	(not hired yet)	
Yearbook	Madeline Sherman	939
Senior Class Advisor	Cindy Hahn	563
Senior Class Advisor	Paul Wager	563
Student Council Advisor	Lee Orvis	470
Dramatics	(not hired yet)	
Marching Band	Thomas McAndrew	563
Varsity/Jr. Varsity Cheerleading	Christine Rafter	939
SADD	Laurie Blow	375
GMTI	Lucinda Clark	188
Peer Leadership	Lucinda Clark	752
Spelling	Virginia Cameron	281
Spelling	Catherine May	281
Spelling	Barbara Stahle	281
Spelling	Gail Kent	281
National Honor Society	Pauline Vita	188
School Store Advisory	Gail Curtis	281

ENROLLMENT BY GRADES

	Elementary						Jr. & Sr. High										
	K	1	2	3	4	5	6	7	8	9	10	11	12	1991	1990	1989	1988
1991-1992	30	32	23	30	31	18	30	21	24	23	26	24	25	337			
1990-1991	35	31	29	29	20	31	26	23	22	23	21	29	24		343		
1989-1990	29	24	31	18	32	24	28	23	27	24	37	35	25			355	
1988-1989	26	31	19	26	23	29	21	29	19	38	33	28	32				354

		<u>1991-1992</u>	<u>1990-1991</u>	<u>1989-1990</u>	<u>1988-1989</u>
Elementary	K-6	194	201	186	175
Junior High		45	45	50	48
Senior High		98	97	119	131

THE FOLLOWING SALARIES ARE 1991-1992:

CUSTODIANS:

Gallagher, Keith E.	Proctor High School	\$8.86
Eckhardt, Robert	Proctor Elementary School	8.19
Longley, Nancy J.	Proctor Elementary School Part-time	6.61
Rantanen, Kevin K.	Proctor High School	8.45

HOT LUNCH PERSONNEL:

Austin, Ellen F.	Proctor High School	6.55
Cioffi, Luisa A.	Proctor High School	5.29
Curtis, Marlene G.	Proctor High School	6.87
Elliott, Jean A.	Proctor Elementary School	5.02
Hogan, Pauline H.	Proctor Elementary School	5.55
Senecal, Marlene A. (Manager)	Proctor Elementary School	12,707.00

SECRETARIES:

Blanchard, Bonnie G.	Proctor High School	8.57
Kapitan, Sheila J.	Proctor Elementary School	8.57
Rafter, Christine G.	Proctor High School	7.75

AIDES:

Cipriani, Kathleen L. (on leave)	Proctor High School	6.83
Maxwell, Kristen M.	Proctor High School	6.46
Stockton, Rebecca M.	Proctor High School	6.46
McManus, Lynn B.	Proctor High School	6.46
Longley, Nancy J.	Proctor Elementary School	6.61
Murdock, Carol C.	Proctor Elementary School	7.26
Protivansky, Carol M.	Proctor Elementary School	6.44
Harvey, Margaret F.	Proctor Elementary School	8.62
Heilenday, Joan S.	Proctor Elementary School	6.50

Town of Proctor School District
Annual Meeting March 4, 1991

Annual Meeting of Town of Proctor School District opened by the Moderator and the Warning for the meeting was read.

Art.1- To hear and act upon the reports of the Town of Proctor School District.

Motion made and seconded to accept the reports of the Town of Proctor School District.

Jordan Atwood referred to page 115 of the report and asked what the Alternative Program was. Rita Rinehart explained that there were some students in the district which includes Proctor, West Rutland and Rutland Town who are having difficulty in being able to attend a full day of school in a normal classroom under regular circumstances. In order to have the students fulfill a regular high school education something additional is needed. Presently held in West Rutland with a full time teacher for the small number of students where they obtain all of their subjects. Mr. Atwood asked if in the report this figure was for the budget of 91-92; but the program had been running since January with nine students where were the funds coming from to operate this through June. The board responded that this was being handled through funds at the Supervisory Union through June but would not be able to carry financing for coming year without funding from individual towns. Question asked what this would do to special ed. Boards response that this would not effect special ed as these were students with other problems that would not put them into position to qualify for special ed.

Charles Nichols referred to page 87 and noted that regular instruction was contracted but yet \$22,000.00 over budget had been spent and wondered if this has anything to do with accrued payroll as discussed previous years. Chm. McGann explained that this had nothing to do with accrued payroll but was due to hiring of replacement teachers with more qualifications than lessor experienced teachers and the need of a part time guidance counselor at the Elementary school which was required. Also reference made to page 107 PFP Activity account and stipends expense. It was explained that this was reward for work done beyond normal duties at the board's disgression.

John Valente referred to page 87 and over expenditure of building maintenance by \$45,00.00. This was due to building modification at the Elementary school such as the electric chair for the handi-capped to get from one level to the other, fire doors and other special items.

Since there was no further discussion the Moderator then gave the motion to accept the reports of the Town of Proctor School District. Motion so carried by voice vote.

Art.2- To transact any other business that may legally come before the meeting.

Motion made that it be the sense of the meeting that Proctor representatives on the Regional School Study Committee advocate a one year time limit on informing the people of the final details of costs of continuing the study. Motion seconded.

Rita Rinehart said that Proctor and West Rutland have had a meeting and as of this time the others had not and after others had met consideration for this would be given.

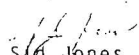
Voice vote was unclear so asked for division.

Those in favor-49, those opposed-10. Motion so carried.

Chairman McGann expressed the boards appreciation for service on the School Board to Debbie McCullough and appreciation for service as a teacher to Nancy Stoddard who was retiring after 25 years in the Proctor School system.

Motion made and seconded to adjourn. Motion so carried.

Respectfully,


S. Jones
Clerk

Town of Proctor, Vermont Annual Meeting
March 4, 1991

Town of Proctor Annual Meeting was opened by Moderator Pendleton at 7:00 P.m. Moderator then led the assembly in the Pledge of Allegiance. Ground rules that would govern the meeting were explained. The Warning for the Annual Meeting was then read.

Article 1. To hear and act upon the reports of the Town Officers. Motion made and seconded to accept the reports of the town officers. Moderator then asked if any discussion. John Valente referred to page 10 showing listing of liabilities with note payable of 100M but in prior year there was no showing and what the reason was for this. Sid Jones explained that this was due to the amount of unpaid taxes as of the close of fiscal year on June 30. At the end of the fiscal year approximately 173M of current tax was added to delinquent. Also explained was that each year this amount accumulating was increasing and an extended effort had to be put forth to reverse this situation. John referred to the amount of water account receivables and as to procedure if these were to be listed as were delinquent taxes. F. Ray Keyser felt that this would require a vote of the people to request this. Pete Rimsa referred to the report of the Planning commission and requirements for building permits which he felt needed more details as to requirements. Linda Gilmore, Chairperson of the commission reviewed the requirements. Ruth Pilcher requested that consideration be given to larger print being used in some areas of the report. Since there was no further discussion the Moderator then gave the pending motion to accept the reports of the town officers. Motion so carried by voice vote.

Article 2. Shall the Town empower and authorize the town treasurer to collect its taxes pursuant to Article 11, Subchapter 133 of Title 32, V.S.A.?

Motion made to move article 2 and motion seconded. There was no discussion of the article. Motion so carried by voice vote.

Article 3. Shall the town collect its taxes on real and personal property in three installments on September 10, January 10, and May 10 for the period of July 1, 1991 to June 30, 1992 and shall each installment bear interest at the maximum rate as provided for in 32 V.S.A., 4873, per month from the due date thereof?

Motion made and seconded to move article 3.

Warren McCullough asked if by changing the first due date to July or August if this would help the town in not having to borrow as much and to cut down on interest paid and if it was felt if this would be advisable. Sid Jones responded that this would probably help but did not know just how much and that it probably wouldn't be practical to move it earlier than the 15th of August as this would not give people much time prior to the first installment with tax bills not going out until after the 1st of July. F. Ray Keyser recommended the article being passed in present form with the board giving this some thought for in the future.

Moderator then gave the pending motion to accept article 3. Motion so carried by voice vote.

Article 4. Shall the Town authorize the Selectmen to borrow money for current expenses in anticipation of taxes?

Motion made and seconded to authorize the Selectmen to borrow money for current expenses in anticipation of taxes. Motion so carried by voice vote.

Article 5. To transact any other business that may legally come before said meeting.

Frank Urso said he would like to commend the lifeguards and the pool committee for job done at the Proctor Pool however he would like to see it remain open beyond the middle of August at least through labor day.

Motion made that it be the sense of the meeting the Selectmen study the possibility of keeping the pool open through labor day. Motion seconded.

Town of Proctor Annual Meeting
(continued)

Donna Howe a member of the pool committee stated one problem with this is that usually the lifeguards are teachers or college students who at this time would have returned to school. Mr. Urso suggested then that consideration be given in hiring of lifeguards who would be willing to work through Labor Day. Warren McCullough, member of the pool committee also explained that with the number of children involved in sports of one type or another that not many would be using the pool. F. Ray Keyser suggested that the Selectmen could take a look at the extended season as to cost etc. and since most of the pool budget is received from Proctor funds rather than taxes see what could be done.

Since there was no further discussion the Moderator then gave the motion. The motion so carried by voice vote.

Motion made that it be the sense of the meeting the Selectmen study the possibility of giving a discount for early payment of taxes. Motion seconded

It was explained that this is hard to anticipate as to how many would take advantage of the discount and since it takes certain amount of taxes to be raised that this would have to be considered in the tax rate.

F. Ray Keyser explained that he felt nothing wrong with a study of this however he felt that this places more burden on those that can not pay early.

Moderator Pendleton then gave the motion. Motion so carried by voice vote.

Motion made and seconded to adjourn the Town of Proctor Annual Meeting. Motion seconded and so carried by voice vote.

Respectfully

Sid Jones
Clerk

Town of Proctor
Town Clerk & Treas. Office
Proctor, VT 05765

(802) 459-3333

WARNING

The legal voters of the Town of Proctor are hereby warned to meet at the high school in the Town of Proctor on Monday the 2nd day of March 1992 at 7:00 P.M. to vote on Articles No 1 through No 6 and are hereby warned to meet at the high school in the Town of Proctor on Tuesday the 3rd day of March 1992 to vote by Australian Ballot on Article No 7 and Article No 8 for election of Town Officers. The polls open at 10:00 A.M. and close at 7:00 P.M. on March 3rd 1992.

Article 1- To hear and act on the reports of the Town Officers.

Article 2- Shall the town empower and authorize the Town Treasurer to collect its taxes pursuant to Article II, Subchapter 133 of Title 32, V.S.A.?

Article 3- Shall the town collect its taxes on real and personal property in three installments on Sept. 10, Jan. 10 and May 10 for the period of July 1, 1992 to June 30, 1993 and shall each delinquent installment bear interest at the maximum rate as provided for in 32 V.S.A., 4873, per month from the due date thereof?

Article 4- Shall the town authorize the Selectmen to borrow money for current expenses in anticipation of taxes?

Article 5- Shall the voters of the Town of Proctor adopt the town budget by Australian Ballot?

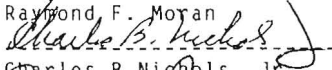
Article 6- To transact any other business that may legally come before the meeting?

Article 7- To elect a moderator for the ensuing year (by Australian Ballot)

Article 8- To elect the Town Officers as required by law (by Australian Ballot)

January 28, 1992


Raymond F. Moran


Charles B. Nichols, Jr.


John Poljacik

Town of Proctor School District
Proctor, Vermont 05765
WARNING

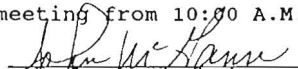
The legal voters of the School District of the Town of Proctor are hereby warned to meet at the High School in the Town of Proctor on Monday, the 2nd day of March, 1992, at 7:05 P.M. to vote on the following matters, to wit:

1. To hear and act upon the reports of the Town of Proctor School District.
2. To consider whether the Proctor School District shall issue notes not to exceed Fourteen thousand dollars (\$14,000) for the purpose of public improvement to the Proctor Elementary School by the abatement of asbestos at an anticipated total cost of Twenty thousand dollars (\$20,000). (It is anticipated that the school district cost of Fourteen thousand dollars (\$14,000) will be covered with an interest free loan from the United States Environment Protection Agency with the balance of Six thousand dollars (\$6,000) between the amount generated by the loan and the total estimated cost will come from State funds provided under 16 V.S.A. Section 3448).
3. Shall the voters of the Town of Proctor adopt the school budget by Australian Ballot.
4. To transact any other business that may legally come before the meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday the 3rd day of March, 1992, at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters, to wit:

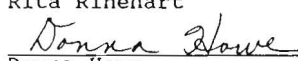
1. To elect a Moderator for the ensuing year.
2. To elect other School District Officials as required by law.

Polls will be open at the recessed meeting from 10:00 A.M. to 7:00 P.M.


John McGann, Chairperson


Arthur Saceric, Clerk


Rita Rinehart


Donna Howe


James Brown

DATE: January 28, 1992

TOWN OF PROCTOR SCHOOL DIRECTORS

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RESIDENT

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